United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended

31 December 1994 and

Report of the Board of Auditors

General Assembly
Official Records • Fiftieth Session
Supplement No. 5E (A/50/5/Add.5)

A/50/5/Add.5

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LETTERS OF TRANSMITTAL

28 February 1995

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my office, I have the honour to submit the accounts for the year 1994, certified as correct and approved in accordance with paragraph 11.4 of those Rules.

Accept, Sir, the assurances of my highest consideration.

(Signed) Sadako OGATA

The Chairman of the Board of Auditors
United Nations
New York

28 June 1995

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1994, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Codanda Ganapathi SOMIAH
Comptroller and Auditor General
of India
and Chairman
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. In accordance with paragraph 22 of the statute of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the period 1 January 1994 to 31 December 1994. The audit was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. These auditing standards require that the Board plans and performs the audit to obtain reasonable assurance that the financial statements are free of material misstatement.

2. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent considered necessary by the Board to form an opinion on the financial statements. It did not involve a detailed review of all aspects of budgetary and financial systems, and the results cannot be regarded as a comprehensive statement on them.

3. The audit was carried out at the Office of the United Nations High Commissioner for Refugees headquarters at Geneva and at its branch offices at Bonn, Hanoi, Jakarta, Kuala Lumpur, Luanda, Manila, Maputo and Tokyo.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under article 12.5 of the Financial Regulations of the United Nations. The reviews concerned the extent of management control exercised by UNHCR over its implementing partners with reference to programme management, financial management and inventory control. The Board also reviewed the efficiency of the procurement system adopted by UNHCR headquarters and the branch offices, as well as financial management and personnel management.

5. The Board continued its practice of reporting the results of specific audits through management letters containing detailed observations and recommendations to the Administration. This practice helped in maintaining an ongoing dialogue with the Administration on audit issues.

6. A summary of the main recommendations and findings is contained in paragraphs 9-31 below. The detailed findings of the audit are reported in paragraphs 32-143.

7. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations on all matters contained in the present report were communicated to UNHCR, which confirmed the facts on which the Board's observations and conclusions are based and provided explanations and answers to the Board's queries. The report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up on actions taken on previous audit recommendations

8. The Board has reviewed the measures taken by the Administration to implement the recommendations made in its report for 1993. Details of the actions taken and the comments of the Board are outlined in the annex to the present report. Some of the issues covered have also been discussed in the report.

Summary of recommendations

9. The Board recommends that the following actions, presented in order of priority, should be taken:

Programme management

(a) A proper system of collection, recording and analysis of information regarding programme implementation should be established at UNHCR headquarters soon and should be used to undertake more regular and periodical monitoring of the implementation of programmes and projects by the field offices and the implementing agencies (see para. 54);

(b) Programme planning should be strengthened to ensure that letters of instruction are issued in time and detailed work plans are prepared for all programmes and projects. The signing of precisely worded project and sub-project agreements with implementing partners should be ensured prior to the start of the projects (see paras. 58, 59, 63, and 66);

(c) UNHCR should be more selective in identifying the implementing partners and should restrict their number to the optimum manageable level. Multiplicity of implementing agencies and overlapping of their functions should be avoided to ensure economy in overhead cost (see para. 68);

(d) UNHCR should ensure that all implementing agencies provide audited accounts, supported with audit certificates, from independent audit authorities (see para. 73);

(e) UNHCR should ensure that implementing partners maintain separate accounts for UNHCR funds. UNHCR should also develop an appropriate monitoring procedure to ensure compliance with its established requirements (see para. 79);

(f) UNHCR should review and strengthen the procedure for receipt of periodic project monitoring/sub-project monitoring reports from all implementing agencies. UNHCR should also ensure that programme managers take timely action to review such reports and initiate corrective actions (see para. 84);

Procurement

(g) Annual purchasing plans should cover a wide range of commonly used articles. All major user offices should be involved in the preparation of such plans (see para. 94);

(h) Market survey mechanisms for collecting data regarding reliable sources of supply, trend of prices and the lead time required for the supply of materials should be strengthened. These should be made available to the requisitioning officers to facilitate better purchase planning (see para. 95);

(i) Suitable provisions should be included in the quotation requests to indicate the estimated quantities likely to be purchased so as to generate more competitive bids. Field offices should be authorized to operate on frame agreements, subject to quantity and budget restrictions (see paras. 98 and 103);

(j) Maximum publicity should be given through advertisements before finalizing frame agreements so that world-wide competition could be generated for bulk-purchase commodities (see para. 101);

(k) Transparent procedures should be established for regular vendor performance evaluation and vendor rating. Vendor lists should also be updated periodically (see para. 106);

Property management

(l) Efforts should be made to implement the new asset management system as early as possible; pending that implementation, suitable arrangements should be made to track and record all acquisitions of property in the existing system. UNHCR should ensure that all field offices/implementing partners maintain adequate records of properties and carry out periodic physical verification (see para. 119);

(m) The system of maintenance of inventory records, trip sheets and monthly control registers in respect of vehicles should be improved by issuing clear instructions to the field offices and implementing partners. There should be regular analysis of the fuel consumption and repairs and maintenance expenditure to ensure that economy in expenditure is achieved (see para 124);

Human resources management

(n) The number of training programmes and participants should be increased to meet the planned target. The course contents should be revised to cover topics closely related to job assignments. A larger share of the training slots should be earmarked for training of the personnel of the major implementing partners (see para. 129);

(o) Retrospective appointment of consultants should not be made except under exceptional circumstances. Performance of consultants should be evaluated at the end of each contract period against stipulated outputs (see para. 133);

(p) Staff members and consultants should be allowed, normally, only one travel advance. Subsequent advances should be permitted only after the earlier ones have been accounted for (see para. 136);

Financial management

(q) A proper procedure should be established for accounting, pricing of goods and periodic stock verification of the public information materials sold through public information shops (see para. 139);

(r) An investment committee should be established at UNHCR headquarters to advise on long-term investments (see para. 41).

Summary of main findings

Financial position

10. While the liquidity position of UNHCR was favourable, the quick ratio (the ratio of quick assets, namely, cash excluding non-convertible currencies and short-term investments to current liabilities) cannot be considered as fully satisfactory. A review of the past unliquidated obligations indicated that the process of obligating funds was defective. The system of accounting for non-expendable properties and the transactions relating to the Public Information shop was also not satisfactory (see paras. 37, 44 and 47).

Programme management

11. UNHCR's control over implementing partners was inadequate. In the absence of a proper system at the headquarters office to collect and review all relevant project agreements and project monitoring reports, the procedure of programme-monitoring was not effective (see para. 53).

12. The widespread failure by the field offices and the implementing partners to prepare work plans adversely affected the implementation of projects and programmes even in critical areas (see paras. 56-58).

13. Delays in the issue of letters of instruction by UNHCR headquarters and the consequent delays in signing of agreements with the implementing partners made the latter unaware of their duties and obligations and of the exact amount of financial commitments (see para. 60).

14. Inaccuracy in budget estimations by field offices and implementing partners resulted in wide variations between budget allotments and actual expenditure (see para. 69).

15. Ambiguity in the agreements signed with some implementing partners led to additional claims (see paras. 65 and 66).

16. The selection of implementing partners was not judicious. There were multiple agencies operating in the same area, resulting in duplication of work and avoidable expenditures (see para. 67).

17. A number of implementing agencies did not furnish audited accounts and audit certificates from independent audit authorities as required (see para. 72).

18. The system of maintenance of accounting records, preparation of accounts and maintenance of cash and bank accounts by the various implementing partners in respect of UNHCR funds was unsatisfactory (see paras. 74-77).

19. The overhead cost of implementing partners was excessive and, in the absence of any established norms, varied from country to country within the same region or even within the same country between different projects (see paras. 86-89).

Procurement

20. In the absence of information regarding the estimated quantities likely to be purchased, quotation requests for frame agreements were not comprehensive.

In addition, adequate publicity was not given to quotation requests for frame agreements (see paras. 97, 98 and 101).

21. UNHCR did not have a proper system for vendor performance evaluation and vendor rating. Quotation requests and purchase orders were repeatedly placed with certain suppliers while other suppliers were not being invited to bid (see para. 104).

22. Receiving reports were received in only 57 per cent of the purchase orders, resulting in the non-availability of information regarding shipping and distribution of goods to the beneficiaries (see para. 107).

23. In Mozambique, delays in the preparation of customs clearance documents, among other things, resulted in payment of demurrage charges of $123,021 in 11 months (see paras. 109 and 110).

Property management

24. The data maintained on non-expendable property was incomplete and inaccurate. Physical verification reports due from many field offices were either not received or were received late. Discrepancies in stock accounts were not corrected in most cases and follow-up action to locate the missing items was wanting (see paras. 113 and 114).

25. Implementing agencies did not submit lists of inventories in time. At the Kuala Lumpur office, certain inventory supplied to an implementing partner was lying idle. At the Mozambique office, an implementing agency purchased certain non-expendable property for $194,101 but did not report it to the branch office. Similar discrepancies and non-accounting of properties were noticed in other field offices, also showing inadequate control of property (see paras. 115-118).

Management of vehicles

26. An implementing agency in Manila misused UNHCR funds to purchase raffle tickets which incidentally won the agency a car. The car was not taken into the inventory. UNHCR has since taken possession of the car to guard against possible disposal of it (see para. 122).

27. Inadequate maintenance of vehicle inventory and discrepancies in stock were noticed at the Manila and Luanda offices. There was also a failure to maintain proper records and to review the rate of consumption of petrol and expenditure on repairs and maintenance (see paras. 120, 121 and 123).

Human resources management

28. In regard to training activities, the number of programmes and participants fell short of the target (see para. 126).

29. Irregularities noticed in the appointment of consultants included retrospective appointments, appointments of consultants against regular assignments, failure to obtain evaluation reports on their performance and granting of continuous appointments without the required break in service (see paras. 131 and 132).

30. There were persistent delays in settlement of travel claims. Delays were also noticed in issue of travel authorizations (see paras. 134 and 135).

Financial management

31. The accounts of the Public Information shop at headquarters were not maintained to show the gross revenue, expenditure and net revenue. No guidelines had been evolved for fixing of prices, nor were any data regarding non-moving and slow-moving items generated periodically (see paras. 47 and 137).

Part I: Financial statements

United Nations system accounting standards

32. The financial statements and the schedules prepared by the Administration generally conform to the United Nations system accounting standards as approved by the General Assembly in resolution 48/216 C of 23 December 1993, except for the treatment of non-expendable items, disclosure of marketable securities and income-generating activity.

33. Concerning the treatment of non-expendable items, the Board observed that:

(a) The cost of non-expendable property held as at 31 December 1994 and indicated as $80,039,131 in the financial statements does not include land and buildings;

(b) The earlier system of recording data on acquisition of non-expendable property was discontinued in September 1994 pending introduction of the new asset management system. Hence, the cost of non-expendable property disclosed in the financial statement is not complete/updated;

(c) The cost of non-expendable property of $80,039,131 shown in the financial statements does not include project-related purchases.

34. Concerning the disclosure of the marketable securities, the Board observed that the market value of investment in bonds issued by Kommunivest Sverige A. B. Sweden was only 97.25 per cent of its face value of $15 million as shown in the financial statements as at 31 December 1994.

35. According to the accounting standards, where an organization has some activities which are commercial in nature, it may be appropriate to apply the international accounting standards. The Board noted that this has not been followed in the case of sale of public information materials.

Liquidity position

36. In contrast to the previous year, the Administration has not provided a separate schedule indicating the liquidity position as at the end of the year since the common accounting standards do not provide for it. However, the final accounts for the current year include a statement of cash flow (statement IV) which gives a comparative position of the assets and liabilities vis-à-vis those of 1993. In this context, it is recalled that a separate schedule for the liquidity position was included in the previous year's accounts in fulfilment of the directives given by the General Assembly in paragraph 21 of its resolution 47/211 of 23 December 1992.

37. The liquidity position of UNHCR as at 31 December 1994 is shown in the following figures (thousands of United States dollars):

Assets		Liabilities	
Cash in hand	20 239	Obligations for project	288 734
Cash in transit	2 193	Letter of credit	280
Short-term investments	248 346	Due to UNDP	-
Accounts receivable	371 910	Advance contributions	2 830
Deferred expenditure	116	Other payable	2 088
Total assets	642 804	Total liabilities	293 932

38. The Board considers that the liquidity ratio of 2.19:1 derived from the above figures indicates a favourable financial position. However, the existing quick ratio of 0.91:1 should be improved further by more intensified efforts to realize receivables on account of outstanding pledges, and also by concurrently regulating the obligations.

39. The Administration told the Board that it considered the quick ratio to be sound because the long-term deposit of $15 million was due for maturity in 11 months and an outstanding governmental pledge of $17 million, although classified as accounts receivable, would be available on call within five days. However, the Board considers that long-term deposits and cash held in non-convertible currencies ($3.299 million) should not be reckoned as quick assets.

Investment

40. As at 31 December 1994, UNHCR had short-term deposits of $212.909 million in different currencies, $15 million in long-term deposits and $35.436 million in call accounts. The average rate of interest earned during the year showed an improvement over the previous year of 1.04 per cent, from 4.07 per cent in 1993 to 5.11 per cent in 1994. Some 39 per cent of the short-term deposits was held for one month or less, while 40 per cent was held for more than six months, carrying, on the whole, a lower rate of interest.

41. The Administration clarified that investment decisions are taken after establishing the current and long-term requirements. The Board, however, observed that UNHCR does not have an investment committee as required under the Financial Regulations of the United Nations and the guiding principles and policies for investment of the United Nations. The Board recommends that the Administration establish an investment committee at the appropriate level for advising on long-term investments.

Pledges and contributions

42. The total contributions shown as "paid" by the donors in respect of the various programmes and funds for 1994 amounted to $782,287,728 under the current year's account. This compared with $772,227,257 shown in the records of the Fund Raising Section as the total amounts received during the year. As the Administration had not reconciled the difference of $10,060,471 there was a possibility of overstatement of income.

Outstanding pledges

43. The pledges (in cash) pertaining to the previous years have been reduced from $194.151 million as at 31 December 1993 to $35.17 million as at 31 December 1994.. However, realization of the current year's outstanding pledges needs to be given due attention since these have gone up from $168.147 million at the end of 1993 to $232.927 million at the end of 1994.

Unliquidated obligations

44. The Administration informed the Board that as a result of a review relating to the obligation process and budgeting techniques carried out in 1994, the percentage of outstanding obligations as compared to total obligations had dropped from 31 per cent in 1993 to 19 per cent in 1994 under all programmes. The Board, however, noted that over 14 per cent ($67.53 million) of the total outstanding obligations ($471.838 million) for the period prior to 1 January 1994 remained unliquidated as at 31 December 1994. The Board noted that in 102 obligations test checked, no expenditure had been incurred at all in 1994 and, consequently, an amount of $48.86 million had to be cancelled. In another 51 projects, the cancellations exceeded the expenditure incurred by more than 50 per cent.

45. The Board reiterates the need for constant review of the process for obligating funds and for better budgetary control. In this regard, the Board draws attention to its observations relating to budget variations and budgetary control in the field offices, as contained in paragraphs 69 and 70 below.

Receivables from other United Nations agencies

46. (a) The Board had recommended in its report for 1993 1/ that a suitable note should be attached to the financial statements to explain the position regarding receivables from/payables to UNDP pending reconciliation of balances. However, no such disclosure has been made in the accounts against the amount of $137,000 shown as receivable from UNDP.

(b) The balance sheet as at 31 December 1994 shows the amount due from the United Nations Office at Geneva as $4,514,569; but the trial balance of the United Nations Office at Geneva, as verified by the Board, indicates the figure as $3,203,702. The difference of $1,310,867 has not been reconciled.

Income-generating activity

47. The programme balance of public information materials, as at 31 December 1994, in the accounts of UNHCR shows an amount of $436,284. In the absence of any separate identification and allocation of expenditure attributable to the Public Information shop in the income and expenditure accounts and appropriate procedure for valuation and accounting of closing stock, the profit and loss position of this commercial activity could not be ascertained (see also para. 137 below).

1/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5E (A/49/5/Add.5).

Write-off of losses of cash, receivables and property

48. Cash and receivables amounting to $32,176 were written off during the year. The write-off included $6,135 lost from a field office due to inadequate safe-keeping arrangements and $2,306 representing UNHCR's share of monies lost due to theft at the premises of an implementing partner.

49. Details of property written off during the year and the categories of losses as reported to the Property Survey Board by the field offices are given below (in United States dollars):

Category	Value
Civil disturbance/looting	no value given
Hijacking (armed robbery)	82 023
Theft	502 687
Loss of property by UNHCR staff members	7 880
Items missing (inventory discrepancies)	12 230
Fire or other circumstances	78 417
Irreparable telecommunications equipment	72 875
Total purchase value of losses in 1994	756 112

50. The Board noted that the above list was not exhaustive since it did not include 118 items classified as office furniture valued at $69,700 and written off on the basis of a report submitted by the field office in Indonesia. The Board also noticed that the classification as "office furniture" in that report was erroneous since the items written off included ambulances and medical and navigation equipment.

Ex-gratia payments

51. The Administration has reported that three ex-gratia payments amounting to $9,129 were made during the year in accordance with UNHCR Financial Rule 10.5.

Part II: Management issues

Programme management

Role of implementing partners

52. With the increasing demands on the organization for humanitarian assistance to refugees, UNHCR relies heavily on implementing partners, mostly non-governmental organizations, to deliver assistance to the needy. Under the

programming procedures introduced in 1994, there has been a gradual reduction in the level of programme details reviewed at UNHCR headquarters, while, at the same time, field offices have greater flexibility in budgeting and managing programmes. It is therefore necessary to undertake detailed planning at the field level to formulate and implement the programmes and to monitor and control the activities being carried out by the field offices and implementing partners through appropriate reporting and review procedures. The Board reviewed the level of control being exercised by UNHCR over implementing partners during its audit of UNHCR headquarters and selected field offices during the year, and concluded that there is considerable scope for improvement of the systems and procedures in this regard.

Coordination of project documents at UNHCR headquarters

53. The Board observed that UNHCR headquarters had not yet established an efficient system to collect all relevant project documents and monitoring reports and to review them periodically with a view to ensuring efficient project/programme implementation. This deprived UNHCR headquarters of an effective management tool for monitoring and control of the programme activities. The Administration informed the Board that the existing system of maintaining project files by the Central Registry was being modified to record receipt of all sub-agreements and project/sub-project reports on the Financial Management Information System (FMIS). They also proposed to decentralize the system to make the users responsible for the maintenance and retention of project records, which would be facilitated by the implementation of software on local area network (LAN).

54. The Board recommends that the proposed system of collection, recording and analysis of information regarding programme implementation should be established early. Further, UNHCR headquarters should undertake more regular monitoring of the implementation of the programmes/projects by field offices and implementing agencies to ensure optimum efficiency in programme implementation.

Non-preparation of work plans

55. Non-finalization of work plans prior to the commencement of projects and programmes will hamper their smooth implementation and lead to inefficient utilization of resources. In 10 out of 12 projects selected at random at headquarters, work plans had not been prepared, as a result of which purchase orders for procurement of materials to implement the programmes were either issued late or had to be amended to provide for quantity and budget variations. The Board observed that the failure to prepare detailed work plans had affected the overall achievement of even priority programmes, such as crop production schemes in Angola and Mozambique.

56. At the Maputo office no work plans were prepared. Management explained that work plans could not be established for the programme years 1993 and 1994 because of shortage of staff, but that they have been established for the year 1995, based on audit observations.

57. Implementing agencies under the Kuala Lumpur office never prepared work plans, as required in the UNHCR Manual. Management confirmed that work plans have not traditionally been part of the Comprehensive Plan of Action (CPA) project implementation in Malaysia.

58. The Board is of the view that even in respect of projects with variables and contingencies, preparation of work plans is essential since work plans would

not only assist Management to plan and monitor welfare programmes in a more systematic and economical manner, but would also help in proper evaluation of the programmes. The Board therefore recommends that UNHCR should ensure preparation of work plans giving complete details, including project description, technical data, wherever necessary, and the requirements, by item, of each activity and sub-activity as provided in the UNHCR Manual.

Delays in issue of Letters of Instruction

59. During the audit of UNHCR headquarters, the Board noted that in a number of cases, inadequate project planning had resulted in the issue of incomplete Letters of Instruction (LOIs) or their belated issue beyond the start of the projects. There were also frequent revisions and amendments to LOIs and the budget allocations. In clarifying, the Administration stated it was considering how the whole process could be replaced by a simpler and more streamlined procedure. The Board welcomes the initiative of the Administration in this regard and would reiterate its earlier recommendations about the need for more intensive programme planning by UNHCR headquarters to avoid these deficiencies.

Delays in signing of agreements

60. The Board had observed in its report for the year ending 31 December 1993 that there were endemic delays in signing agreements with implementing partners. Since then, the position had not improved. As the agreements/sub-agreements constitute the legal instruments defining the responsibilities of the implementing agencies, delays in executing such agreements by UNHCR affect the extent of control that could be exercised over the agencies, and create uncertainties about mutual obligations.

61. At the Mozambique office, a large number of projects and sub-agreements were signed with the implementing partners after a lapse of considerable time from the start of the project and, in some cases, even after completion of the sub-projects. In one case, the delay in signing the sub-agreements with the implementing partner had necessitated scaling down the programme by approximately 38 per cent for 1993 and 1994; in another, the implementing agency erroneously paid inadmissible family subsistence allowances to 70 refugee families living outside the camp, although, under the sub-agreements signed in March 1994, only a smaller monthly allowance was payable.

62. At the Kuala Lumpur and Manila offices also, there were delays in signing agreements with implementing partners.

63. The Board considers that by adequate planning and control, it should be possible for the Administration to ensure that agreements are signed with the implementing partners sufficiently well before the start of the projects. The Board therefore suggests that programme planning should be strengthened to ensure the signing of agreements/sub-agreements in advance of the start of projects.

Agreements with implementing partners

64. It is essential that agreements with implementing agencies clearly establish their duties and responsibilities before the start of each project. Overlapping agreements with different agencies operating in the same field and area cause duplication of work and additional expenditure.

65. The Manila office had identified an agency set up by the local administration as the main implementing partner to administer two Indo-Chinese refugee camps. However, the branch office signed three separate sub-project agreements with the administrators of those camps, each representing a different agency, although relief activities were undertaken by them jointly. The arrangement resulted in duplication of work, maintenance of separate bank accounts by each of them, additional overhead and, more important, deficiencies in monitoring and control.

66. At the Kuala Lumpur office an implementing agency had disputed the separation benefits paid by UNHCR to its staff members and demanded an additional amount of $12.2 million. A similar claim for $93,000 had been submitted by another agency in Cambodia. Since such claims result in additional and unintended financial obligations and often indeterminate liabilities, the Board recommends that precise legal agreements to establish mutual rights and obligations should be signed with all implementing agencies.

Selection of implementing partners

67. In order to have proper control of programme implementation and to restrict overhead costs, it is essential to limit the number of implementing partners to a viable and manageable level. The Board noted, however, that there is no uniform policy in this regard. For instance, at the Manila office, there were as many as 10 implementing agencies, three of them set up as ad hoc bodies by the local administration and one to represent the military administration, to manage the four ongoing projects. Similarly, at the Tokyo office, there were seven agencies implementing care and maintenance and counselling programmes for the benefit of only 194 refugees in 1994. One such implementing partner in Tokyo had just two refugees under its care. In both Manila and Tokyo, the programme delivery cost per case-load was high, partly due to the multiplicity of implementing partners.

68. The Board therefore recommends that UNHCR should be more selective in identifying the implementing agencies and should restrict their number to a manageable level so as to reduce the overhead cost.

Control over implementing agencies

Inaccurate budget estimation and budgetary control

69. The Board examined the accuracy of budget estimates in the various field offices. In five field offices visited, there were large variations in the utilization of budgetary allocations. Actual expenditure disclosed significant overutilization and underutilization of allotments, reflecting inaccurate budget estimations and, to some extent, inadequate budgetary control.

70. The Board is aware of the uncertainties and unpredictable nature of case-loads in respect of many operations undertaken by UNHCR. At the same time, the Board considered that those field offices were not giving adequate attention to establishing budget estimates on a sufficiently reliable basis and by correlation with available data. The Board is of the view that there is considerable scope for improvement by better interaction with the implementing partners. Moreover, budget formulation should be based on work plans and project schedules, taking into account more realistic estimation of case-loads.

71. The Board recommends that field offices should be required to exercise effective control over budget estimation and utilization by the implementing partners.

Non-furnishing of audited accounts and audit certificates

72. In four field offices, a number of implementing agencies did not furnish audited accounts and audit certificates to UNHCR, as required. The Bonn office had specifically excluded the provision regarding submission of audit certificates from the agreement signed with the implementing partners. The Tokyo office had received no audit certificates from implementing partners since 1979, and the Kuala Lumpur office had received none since 1991. The Maputo office had received audit certificates for only 3 out of 10 sub-projects completed in 1993.

73. The Board considers that the independent audit of projects is an important control over funds dispensed to third parties. The Board is therefore keeping this matter under review. Meanwhile, the Board recommends that UNHCR should insist that all implementing agencies provide audited accounts and audit certificates issued by independent audit authorities. The Administration has indicated that it would seek to establish more appropriate criteria for the audit of the implementing partners.

Deficiencies in maintenance of accounts

74. Three implementing agencies under the Mozambique office did not maintain proper accounting records such as separate bank accounts, bank reconciliation statements and separate accounts for recording payment of taxes and duties to facilitate claims for reimbursements. Moreover, there were instances of payments made to persons other than those noted on records and payment of higher amounts than those recorded on invoices. Also, in one case, the sub-project accounts had been debited with payments for repairs of private vehicles.

75. At the Luanda and Bonn offices, the implementing partners did not maintain detailed accounts and supporting documents in their local office and, as a result, it was not possible to verify the correctness of expenditures incurred by them.

76. At the Kuala Lumpur office, an implementing agency had deposited all receipts, including remittances from UNHCR as well as miscellaneous income, in non-interest-bearing deposit accounts and, without UNHCR's approval, had withdrawn the miscellaneous receipts equivalent to approximately $462,300, accruing from 1991 to 1993. Another agency had invested certain UNHCR funds in government bonds and fixed deposits but did not credit any interest accrued to the UNHCR accounts.

77. At the Tokyo office, one agency had retained the interest received out of UNHCR funds equivalent to $292 in its own account without crediting it to the project account. This was also done by three implementing agencies at the Manila office, which retained the equivalent of approximately $128,500 in interest earned on UNHCR funds. Furthermore, the implementing agencies under this office maintained several bank accounts, contrary to the established procedure, and used those accounts to include transactions relating to other sources of funding. This made maintenance and verification of UNHCR accounts difficult.

78. On the whole, the Board's examination of the accounts maintained by the various implementing partners of UNHCR indicated that there were significant deficiencies in the maintenance of accounting records, preparation of accounts and maintenance of cash and bank accounts. The branch offices did not exercise adequate control over implementing partners.

79. The Board recommends that UNHCR should enforce the requirement that implementing partners maintain separate accounts for UNHCR funds. In this regard, UNHCR headquarters should develop an appropriate monitoring procedure.

Reporting by implementing agencies

80. The UNHCR Administration depends on the submission of timely reports by the implementing partners in order to review and monitor the progress of delivery of assistance to the beneficiaries. In view of this, the project agreements and sub-agreements provide for regular and periodical submission of project and sub-project monitoring reports. Failure to submit these reports or their late or incomplete submission prevents the Administration from carrying out any effective and meaningful review of project implementation.

81. There were delays ranging from 5 months to 18 months in submission of sub-project monitoring reports by the implementing agencies for the sub-projects taken up from 1992 to 1994 under the Mozambican repatriation programme. At the Luanda office, the lack of control over the implementing partners led to a situation in which a programme with a total obligated amount of $100,000 and authorized disbursement of $400,000 had to be upgraded ex-post facto after UNHCR was informed that the expenditure was in excess of $700,000.

82. At the Manila office, UNHCR field officers did not cross-check daily survey reports or reports of issue of materials provided by the implementing agencies. Moreover, there were discrepancies in the figures of beneficiaries estimated by different working groups catering to the refugee population. A test check disclosed that actual food received and distributed in the camp was less than the quantities claimed by implementing agencies by 12 to 30 per cent, suggesting considerable over-payments.

83. The Administration agreed that food expenditure was probably being overstated. It also informed the Board that, following a thorough review of the receipt and distribution of food commodities, UNHCR field monitoring had been strengthened. In addition, as a result of the review, the Administration was able to reduce the food budget allocations for both implementing agencies.

84. The Board welcomes the action taken by the Administration on its recommendations. At the same time, the Board points out that the above-mentioned instances highlight the need for all field offices to ensure receipt of periodic reports from the implementing agencies and to review them and follow up to ensure better control and monitoring of programme implementation. The Board therefore recommends that UNHCR comply with this requirement.

Overhead cost of implementing partners

85. The report of the Board of Auditors for the year ending 31 December 1993 had pointed out the need to establish norms to regulate the overhead expenditures of implementing partners. In response, the Administration proposed to regulate the overhead costs of implementing partners through amendments to

the provisions of the UNHCR Manual and through a handbook circulated to them as a result of the Partnership in Action (PARINAC) process.

86. The Board noted that substantial variations in such costs still prevail. At the Manila office, the Board noted that the average cost of delivery of benefits per case-load incurred by implementing partners was as high as $2,231, as compared to other countries in the region such as Hong Kong ($960), Malaysia ($322) and Indonesia ($196). The Board noted that the major reason for the high overhead expenditure and support cost under this branch office was the high level of salary structure granted to the staff recruited for the projects by the implementing partners, as compared to their counterparts in the Government, even though the implementing agencies were instrumentalities of the Government. Moreover, the practice of recruiting such staff directly, instead of obtaining their services on secondment from State authorities, necessitated payment of very high separation packages, which were three times more than the statutory minimum of a half month's pay for every year of completed service.

87. While accepting that the per capita costs of running UNHCR programmes in the Philippines were much higher than in other offices in the region, the Administration stated that the high incidence of overhead costs incurred in 1993 and 1994 was due to certain inevitable payments incurred in closing the Batan camp. The Board considered that the additional financial obligation could have been avoided by proper planning and administrative control. The Administration acknowledged that the control over the implementing partners by the branch office was inadequate and that more positive results could have been achieved if corrective measures had been imposed earlier.

88. The Board noted the same trend at the Kuala Lumpur office. In spite of the steep fall in case-loads in the Sungie Basi Camp since 1992, there was no corresponding reduction in the overhead expenditure. Further, in the absence of any prescribed norms to regulate overhead costs, there were wide variations in respect of per case-load staff cost from project to project within the same country. The Administration informed the Board that it has been reviewing the staff costs to reduce them in line with the programme size and case-load.

89. In the Tokyo office, the expenditure per case-load varied substantially from one implementing agency to another. For instance, the expenditure per case-load in 1994 for one agency was four times more than the expenditure for another. In addition, in spite of the reduction in case-loads over the years, there was no commensurate decrease in expenditure per case-load.

90. The Board considers that, in addition to the action already taken, UNHCR should establish appropriate norms to regulate the overhead costs of implementing partners whenever such payments are unavoidable and should monitor them regularly.

Procurement

91. The Board reviewed the overall efficiency and economy of procurement systems and procedures both at UNHCR headquarters and in field offices.

Annual purchasing plans

92. In its report for the year ending 31 December 1993, the Board had pointed out the need to strengthen the mechanism for ensuring timely preparation and submission of annual purchasing plans (APPs). Although the Administration

agreed with the advantages to be derived from APPs, they had dispensed with the requirement for field offices to submit APPs in view of the limited value to UNHCR of such reports. The Board pointed out that even with emergency purchases, a substantial portion relates to commonly used items. A detailed annual purchase plan would, therefore, assist in making purchases more competitive and economical.

93. The Board was pleased to note that the Administration has subsequently revised its stand and is developing APPs for four main commodities.

94. The Board will keep under review the effectiveness of the proposed system of internally establishing APPs for the most important commodities. Meanwhile, the Board suggests that while preparing the APPs, UNHCR should cover a wide range of commonly used articles. The Board also recommends associating in the exercise all major user offices, for whom such large purchases are made.

Market survey

95. To ensure good value for money and avoid unrealistic budget estimation, it is important to collect, analyse and disseminate information regarding reliable sources of supply and price trends. The Board considers that the existing practice of circulating the price lists based on the prices being paid by the organizations does not meet that need. The Administration agreed with the Board on the advantages of indicating the lead time required for procurement of each item, to help indentors improve purchase planning.

96. The Administration has agreed to take necessary action along the lines suggested by the Board. The Board will keep future developments under review.

Frame agreements

97. UNHCR entered into frame agreements for emergency purchases of blankets and kitchen sets with certain selected suppliers. Under these agreements, the suppliers were required to maintain a minimum specified stock ready for supply at a predetermined price for a period of one year. However, in their requests for quotations, UNHCR did not indicate the likely quantities to be purchased even though this was substantially in excess of the minimum stock level to be maintained. For example in one case, as against the specified reserve stock of 10,000 sets, the actual purchases for a period of nine months amounted to 549,140 sets valued at $7,139,584. In another case, as against the required stock level of 100,000 blankets, 2,140,000 blankets valued at $8,430,934 were purchased over a period of nine months.

98. The Board pointed out that inclusion of the approximate likely quantities of purchases estimated on the basis of purchasing plans was likely to generate more competitive bids. The Board advised the Administration that suitable provisions to that effect should be included in requests for quotations, in consultation with legal counsel.

99. There were also examples in which UNHCR did not use frame agreements wisely. In one case, even though a frame agreement existed, fresh quotations were invited for 72,000 blankets. Furthermore, there appeared to be significant scope for establishing more frame agreements to cover frequent purchases. For example, UNHCR raised 60 purchase orders for reinforced plastic tarpaulins worth $9 million and 15 purchase orders for tents worth $5,343,000 with six suppliers on a repetitive basis.

100. UNHCR informed the Board that the recommendation to enlarge the scope of frame agreements was very much in line with its own work plan. It also informed the Board that it had entered into frame agreements for several additional frequent purchases, including computer workstations and generators. The Administration also proposed to include estimated quantities in quotation requests after getting advice from legal counsel. The Board welcomes the action taken by UNHCR to enlarge the scope of frame agreements and recommends that the system should be perfected through detailed market surveys.

Publicity for invitations to tenders

101. In view of the need to attract maximum possible competitive offers for frame agreements, it would be appropriate to give wide publicity through advertisements, as provided in the Financial Regulations. The Board pointed out that advertisements would facilitate the establishing of such agreements with a wider number of suppliers located in different geographical regions and would help to achieve more competitive prices.

102. The Administration was, however, of the view that advertisement of UNHCR's requirements was incompatible with the organization's need to obtain dependable offers from suppliers who were certain to meet the minimum requirements through quick delivery. It also felt that much better control of the purchasing process could be achieved by seeking to expand the range of its suppliers through sourcing missions and working with national trade bodies. The Administration agreed with the principle of decentralization of purchases but had doubts about the timing of its implementation.

103. The Board reiterates its comments regarding the need for maximum publicity for invitations to bid. The Board also recommends that once the frame agreements are approved by UNHCR headquarters, field offices should be authorized to purchase their requirements against them, subject to budgetary and quantity restrictions.

Vendor performance evaluation

104. Although the computerized purchasing system contained a facility for vendor rating, it had never been used since there were difficulties in establishing necessary criteria. Although there was no vendor rating, UNHCR repeatedly placed quotation requests and purchase orders with certain suppliers, while there were other suppliers who were not being invited to bid. In one case, a supplier was selected on the basis of ascribed quality and record of performance, even though he was the fifth lowest bidder and the purchase file contained an adverse report on him.

105. The Administration explained that although there is no formal evaluation of suppliers, the staff concerned were familiar with the performance of the various suppliers. The Administration also confirmed that the vendor database was being reviewed and updated and that this exercise would be repeated every six months.

106. The Board is of the view that vendor performance evaluation and vendor rating is essential to a sound purchasing strategy. The Board therefore recommends that the Administration should establish transparent procedures for regular vendor evaluation and the elimination of unsatisfactory suppliers from the vendor list.

Status of receiving reports

107. At UNHCR headquarters there were receiving reports for only 57 per cent of the 1,374 purchase orders raised as of September 1994. In the absence of receiving reports, accurate information on receipt and distribution to beneficiaries will not be available, and insurance and warranty claims cannot be claimed, where appropriate. The Board therefore pointed out the need to expedite the issue and monitoring of receiving reports.

108. The Administration shared the Board's concern; it said that it was taking remedial steps and hoped that when the Supply Information Management System becomes fully operational, the position would further improve.

Procurement by field offices

Payment of demurrage charges

109. At the Mozambique office, there was substantial delay in clearance of imported goods from ports, which resulted in avoidable payment of demurrage charges. During 1994, this amounted to $123,021. In one specific case, a consignment of 14 ambulance vehicles was detained for almost three months for want of duty exemption documents, which led to payment of demurrage charges of $13,700. Although the vehicles were cleared on a provisional basis, they could not be registered and put to use even after six months of import.

110. The Board noted that the delays were caused, inter alia, by the belated preparation of customs clearance documents by the clearing agent and non-availability of duty exemption orders due to a restriction by the local authorities on the maximum duty-free import of vehicles. The Board recommends that the Administration should pursue the matter with the local authorities to obtain necessary approvals so that payment of demurrage charges could be avoided.

Injudicious award of contract by an implementing partner

111. Analysis of a contract for supply of prepared food in 1994 at Sungie Basi Camp under the Kuala Lumpur office disclosed that the only two tenderers who responded to the bids had both the same ownership and address. One of these bidders was the supplier for prepared food in two previous years and had offered to continue the supply for 1994 at RM 1.00 per packet, as against the previous year's rate of RM 0.92. The successful bidder of the contract secured the supply contract at RM 1.18 per packet, which amounted to an increase of 28 per cent over the previous year's rate. This resulted in payment of an additional amount of $166,142 over what was voluntarily offered by the previous contractor. In the same camp, items such as rice, drugs and medicines worth the equivalent of $552,756 were purchased without calling for tenders.

112. The Board recommends that all implementing agencies should be directed to follow competitive bidding procedures.

Inventory management

113. The total inventory of UNHCR assets is estimated at $300 million and consists of a large number of items dispersed over 128 countries. UNHCR headquarters had not received reports on the status of non-expendable properties from several field offices as at 31 December 1994. In many cases, physical

verification reports due from field offices were either not received or received late. There were also discrepancies in stock accounts, including that of motor vehicles, and inadequate follow-up action to locate the missing items.

114. In one case, against 99 items valued at $454,846 as per headquarters records, the field office had acknowledged only 36 items valued at $36,409. In the case of the field office in Ethiopia, 132 items, including air conditioners and furniture purchased in 1992, were found to have been assigned zero value in the property accounts.

115. There were weaknesses in property management at field offices audited by the Board. For example, at the Kuala Lumpur office, an implementing partner had not submitted any list of inventory from 1989 onwards, except for a provisional list sent in September 1994. Many items, including four vehicles, electronic items and office equipment, were lying idle, and approval of the headquarters Property Survey Board had not been obtained before disposing of 10 vehicles and donating one vehicle to an implementing partner.

116. At the Mozambique office, inventory records were not maintained in accordance with Manual provisions, nor was there any annual physical check of the inventory list issued by headquarters. In addition, two implementing partners had purchased non-expendable property for $194,101 directly out of UNHCR funds but had not submitted any report to the Mozambique office.

117. At the Luanda office, there were discrepancies in the stock accounts of medicines, and the details given in the UNHCR loss reports differed substantially from the report of loss sent by an implementing agency. In addition, there was no evidence of any physical verification of properties listed in the computerized list sent by headquarters. Similar discrepancies also existed in the stock registers maintained by an implementing agency under the Manila office.

118. The Board considers that the system of property management in UNHCR is weak and inefficient. The Administration agreed that there were a number of deficiencies in the existing asset management and control arrangements, and it assured the Board that these would be addressed by effective implementation of new asset management software.

119. The Board welcomes these assurances but considers it essential that the field staff and the implementing partners are made aware of the need to be methodical in maintenance of stock records of properties and in carrying out periodic physical verification. The Board also noted that the new asset management system is expected to be operational by late 1995, but the existing system, which was updated only up to September 1994, had since been discontinued with the result that there was virtually no inventory control in this period. The Board recommends that measures should be taken to fill the gap and to ensure proper tracking of inventory during this interim period so that the new system, when introduced, will be complete in all respects.

Management of vehicles

120. The Manila office, together with its implementing partners, maintained a fleet of 110 vehicles, including a number of unserviceable motor vehicles, to cater to a refugee population of 1,800. The Board considers this to be unusually high. Although UNHCR had reportedly authorized the implementing agency to utilize only 28 vehicles, the actual deployment was substantially more. Some of the vehicles were donated through bilateral arrangements by other

Governments. The Board considers that UNHCR should have reviewed the actual requirement of vehicles periodically and restricted the allotment of vehicles from its own stock. The Administration has assured the Board that a complete inventory of all vehicles is being compiled.

121. The Manila office also did not maintain proper inventory of vehicles, information on discrepancies in the vehicle count, and trip sheets and did not register some vehicles with transport authorities.

122. In addition, an implementing agency under the same office had used UNHCR funds to purchase raffle tickets which incidentally won a car which was not taken into the inventory. The Administration is aware of the irregularity and has taken the car into custody to guard against possible misuse and disposal of it.

123. At the Luanda office, the inventory list was not complete and did not include a number of available vehicles at the station. The Board also noted that vehicles which had been written off from inventory, reportedly for cannibalization, were still available as part of the actual physical stock. Further, monthly control sheets of vehicles were not being written up, and information on petrol consumption and expenditures on repairs and maintenance was not being maintained and reviewed regularly. Management confirmed that remedial steps have been taken.

124. The Board recommends that the Administration should establish effective control over utilization of vehicles by all implementing partners. UNHCR should also ensure that implementing partners update inventory data on vehicles and maintain trip sheets and monthly control sheets properly so that expenditures on fuel and on repairs and maintenance can be regularly scrutinized.

Human resources management

Training

125. In response to the recommendations of the Board during the previous year, the Administration had advised that UNHCR had undertaken a career management system project to revise many aspects of its human resources management, with an enhanced and enlarged training service. The Administration had also agreed with the recommendation of the Board that the Staff Development Section needs to be strengthened and that its programmes need to be evaluated and updated.

126. The Board, however, noted that there was a drop in training activities during 1994. Compared to 497 training programmes planned for 1993, only 201 courses were planned for 1994. Of this number, 167 courses were actually delivered, with only 69 per cent of the targeted number of participants having actually been covered.

127. At the Kuala Lumpur office, the training programmes covered subjects such as organizational behaviour and general management. In addition to these, the Board recommended that the programmes should also include topics on financial regulations, budgeting and programme management, which will have a closer bearing on the actual tasks assigned to the staff.

128. The Administration informed the Board that the volume of training envisaged could not be delivered because of management problems. The Administration further stated there were deficiencies in management information on training

activities and confirmed that it was planning to resolve this through the development of a computerized information system.

129. The Board welcomes the measures being taken to improve the quality of training and recommends that the Administration should increase the number of programmes and coverage of participants during the current year and should also enlarge the course contents to cover topics closely related to the job assignments of the staff at various levels. The Board further recommends that a larger share of the available training slots should be earmarked for training of the personnel of major implementing partners to improve their understanding of UNHCR financial procedures and rules on programme management.

Consultancy services

130. UNHCR headquarters entered into 62 contracts with 49 individual consultants at a total cost of $318,304 during 1994. Based on a sample analysis, the Administration estimated that 46 per cent of the requests from heads of divisions for approval of appointment or extensions of contracts of consultants were received ex post facto, necessitating retrospective regularization.

131. A random check of about 10 per cent of the total number of 363 appointments of consultants made for the whole of UNHCR in 1994, revealed the following irregularities:

(a) Nine consultants were appointed and/or reappointed retroactively;

(b) In two cases, consultants were appointed to regular assignments of the posts of Secretary and Librarian;

(c) In two other similar cases, concerning appointments as a Senior Secretary and an Honorary Correspondent, the terms of reference of the contracts were not available on record;

(d) Remuneration was paid to four consultants on completion of their contracts, without obtaining any report on their satisfactory performance;

(e) Appointment of one consultant on a contract extended beyond the duration of the project itself;

(f) In a number of cases, the consultancy contracts were being continued, without any break, for periods ranging from 18 to 48 months. In some cases, no clear reasons were given for extensions of the consultancy.

132. The Board's review of the appointment of consultants in the field offices disclosed the following:

(a) At the Kuala Lumpur office, 10 legal consultants were continuously engaged for more than 11 months at a time without the mandatory break and were being granted extensions automatically. Six such consultants worked for 20 to 23 months continuously. Moreover, even though such appointments were based on a norm of 5 cases per day or 10 cases per week at appeal stage for each consultant, there was no system of evaluating the work against the standards;

(b) Three legal consultants appointed by the Manila office worked for two or three years continuously, but there was no system of evaluating their outputs;

(c) At the Mozambique office, the records maintained by the office did not establish the justification and need for appointment of the consultants; they only contained certain job descriptions made on the basis of the applications of the consultants themselves. Further, even though extensions were granted to some of them, performance evaluation reports were not on record. In addition, a former staff member who was made to separate from service because of lack of integrity was later appointed on a short-term consultancy;

(d) At the Bonn office, two consultants appointed on short-term contracts were ineligible for the appointments under UNHCR regulations since they did not possess valid residence/work permits.

133. The Board recommends that retroactive appointments and extensions of appointments of consultants should not be made except under exceptional circumstances and without approval at an appropriate senior level. The Board suggests that the Administration should issue instructions to heads of divisions and field offices in this regard and should monitor their implementation of the procedures. Moreover, the performance of consultants should be evaluated at the end of each contract period against stipulated outputs and any extension of service or reappointments should be based entirely on such performance evaluation.

Travel claims

134. The Board had pointed out in an interim audit of UNHCR headquarters that more than 1,300 travel claims were pending settlement for over a month with some of them relating to journeys completed in 1993. The Board also pointed out instances in which staff members submitted their travel adjustment claims after a lapse of 19 to 21 months. There were also cases in which more than one advance was pending against the same staff member. The Administration had assured the Board that a comprehensive review of headquarters and extraregional travel was being completed and that new procedures were being established for decentralization.

135. The Board's subsequent review showed that the deficiencies persisted. For instance, a test check of the claims revealed that in some cases travel authorizations were issued more than 15 days after commencement of the journey. Delays in the submission of claims and settlement of advances by travellers continued. The Board noted that 401 cases at headquarters and 873 cases at the field offices reflected delays of over a month in submission of travel claims.

136. The Board agrees with the Administration that delays in issue of sanctions and processing of travel claims are a reflection of an inefficient system, and it recommends that the existing rules should be enforced more rigorously. The Board also suggests that normally no second travel advance should be granted to a staff member/consultant unless adjustment claims for the earlier advance have been submitted.

Revenue-producing activities

137. As a part of the public awareness campaign, sales of souvenirs and other items are effected through the public information shops located at headquarters and in over 100 different field offices. The Board noted that there were no guidelines for fixing prices and no data on non-moving and slow-moving items.

In addition, no periodicity for physical verification had been established, and monthly reports due from the field offices were not received regularly.

138. The Administration informed the Board that many of the shortcomings had already been addressed and that pricing and stock control and reporting arrangements would be further developed using the facilities of the new computerized recording and point-of-sale equipment. The Administration also agreed that reporting and recovery of dues from the field remained an ongoing issue.

139. The Board considers that UNHCR needs to address the lack of any proper systems and guidelines for purchase, pricing and physical verification and the failure to collect and consolidate the accounts to ensure a proper accounting and reporting system. The Board therefore recommends that the Administration should review the procedure without further delay and prepare the consolidated accounts and profit and loss accounts/balance sheet within a specified time schedule. It should also develop guidelines to regulate the various aspects of the activity expeditiously and ensure that they are implemented by all public information shops in the organization.

Internal audit

140. The Board noted during the interim audit of headquarters office that the Administration was slow to respond to the observations and recommendations of Internal Audit. For example, the Audit and Management Consulting Division (AMCD) had issued 49 audit communications in 1993 and 43 in 1994. However, by November 1994, the Administration had not responded in respect of 19 audit communications issued in 1993 and 37 issued in 1994. The Board estimated that the Administration's responses for the Internal Audit reports relating to 1993 were overdue by 10 to 19 months and for those of 1994 by up to 8 months. The Board also noted that AMCD had suggested recoveries in the amount of $1,828,110 in 8 cases for which confirmation had not been received.

141. The Board was pleased to note that the Administration had since reactivated the Audit Committee and that it proposed to reduce the overall response time to three months by mid-1995. The Administration, however, informed the Board that there was no regular mechanism to identify, follow up and report on the recoveries arising from audit findings other than through the normal accounting process.

142. The Board recommends that UNHCR take concerted follow-up action to improve the timeliness of responses to audit communications. An appropriate reporting system should also be devised to ensure that potential recoveries identified in an audit are actually made.

Cases of fraud and presumptive fraud

143. The Board was informed that during the year one case of fraud had been noticed in the field office in Cyprus. The fraud was reportedly committed by a staff member on three different occasions involving a total amount of $1,650. On detection of the fraud, the staff member was separated from service by summary dismissal.

Acknowledgement

144. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner and her officers and their staff.

(Signed) Codanda Ganapathi SOMIAH
Comptroller and Auditor General of India

(Signed) John BOURN
Comptroller and Auditor General of the United Kingdom of Great Britain and Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor General of Ghana

28 June 1995

ANNEX

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1993 a/

I. RECOMMENDATION 9 (a)

1. In addition to providing guidelines and better tools for registration of refugees, conditions conducive to organizing the registration should be created in concert with the host Governments and main implementing partners in order to ensure the delivery of benefits to genuine refugees, thereby avoiding wastage and leakage of resources.

A. Measures taken by the Administration

2. A computerized registration system has been made available to a number of field operations and a roster of registration experts has been established at headquarters. A regional training workshop was held at Nairobi.

3. Other actions taken include issue of UNHCR registration guidelines, creation of a post of regional registration officer in Nairobi and implementation of the new approach to registration in Kenya and the United Republic of Tanzania.

B. Comments of the Board

4. The Board noted that a fair amount of progress has been achieved. UNHCR registration guidelines entitled "Registration - a practical guide for field staff", issued in May 1994, is a comprehensive document. However, compliance by the field offices has to be ensured by constant follow-up and monitoring since, as verified during the audit of field offices, the system of assessment of refugee population is still deficient.

II. RECOMMENDATION 9 (b)

5. Steps should be taken to contain within a reasonable limit both the direct and indirect staff costs and the administrative expenditures relating to UNHCR programmes. In particular, a set of norms should be established to regulate the overheads costs of implementing partners.

A. Measures taken by the Administration

6. Functional categorization of posts has been completed. The staffing levels and the corresponding support costs are reviewed as an integral part of the review of programmes. Chapter 4 of the UNHCR Manual was amended in September 1994. A draft version of a handbook incorporating the same principles has been circulated to the implementing partners for comments.

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a/ Official Records of the General Assembly, Forty-ninth Session, Supplement No. 5E (A/49/5/Add.5), sect. I, para. 9.

B. Comments of the Board

7. The audit of the field offices during the year disclosed that the overhead costs of implementing partners continued to be excessive.

III. RECOMMENDATION 9 (c)

8. Greater emphasis should be laid on imparting necessary training to the implementing agencies and on undertaking effective physical and financial monitoring visits to, and evaluation of projects by, UNHCR field offices, to overcome the deficiencies in project implementation.

A. Measures taken by the Administration

9. Instructions were issued to field offices in July 1994 requesting them to budget for protection, programme management and certain other types of training for non-UNHCR staff. UNHCR's programme management training course has been revised and implemented in conformity with the new programme management framework.

B. Comments of the Board

10. Training activities did not proceed as envisaged; achievement was even smaller than in the previous year. This has been commented on in the present report.

IV. RECOMMENDATION 9 (d)

11. In order to ensure prompt signing of project agreements and smooth implementation of projects, there should be greater involvement of implementing partners in project formulation.

A. Measures taken by the Administration

12. Field offices were urged to undertake annual strategic planning exercises involving implementing partners, to formulate strategies for phased implementation and to set the objectives, parameters and priorities of various components of the country operations plan.

B. Comments of the Board

13. Delays in receipt of letters of instruction and signing of agreements continued to persist.

V. RECOMMENDATION 9 (e)

14. The propriety of the peculiar arrangement with an implementing partner for staff and equipment support for the field office in Hong Kong should be examined in the context of the need for control over staffing and acquisition of

non-expendable items, and a more effective and transparent alternative adopted. This examination should also cover such arrangements elsewhere.

A. Measures taken by the Administration

15. The rationale for such arrangements was to avoid high expenses of international staff. The matter is being reviewed systematically, and significant reductions will be effected in 1994; the arrangement will be phased out by end of 1995.

B. Comments of the Board

16. The Administration is yet to furnish the details of reduction in staff effected in 1995.

VI. RECOMMENDATION 9 (f)

17. Appropriate language versions of important manuals and guides should be available in the various regions where UNHCR operates.

A. Measures taken by the Administration

18. Remedial action has been taken in accordance with the recommendation.

B. Comments of the Board

19. There was no adequate evidence of the action taken. This will be pursued.

VII. RECOMMENDATION 9 (g)

20. In future, engagement of personnel for the regular work of UNHCR should be limited to the authorized level of posts, and effective staffing control should be exercised. The proposed comprehensive recruitment plan should be established without further delay.

A. Measures taken by the Administration

21. Under the concept of emergency preparedness and response, emergency teams would be deployed immediately to respond to early critical needs, pending the creation of regular posts. Guidelines for recruitment have been established to improve the geographical and gender balance of UNHCR staff. Larger field offices have been delegated more authority to establish local appointment committees for General Service staff.

B. Comments of the Board

22. In spite of the above-mentioned measures, engagement of consultants for regular work was noticed during the current audit also.

VIII. RECOMMENDATION 9 (h)

23. The Training Section of UNHCR headquarters should be qualitatively strengthened to effectively plan, implement and evaluate the training programme consistent with the changing needs, and adequate resources should be made available for the programme.

A. Measures taken by the Administration

24. A career management system project has been undertaken with an enhanced and enlarged training service as an essential component.

B. Comments of the Board

25. There was a decline in the achievements during 1994.

IX. RECOMMENDATION 9 (i)

26. Measures should be taken early to enable timely and cost-effective procurement of goods and services, including preparation of annual purchasing plans, decentralization of procurement as far as possible, standardization of prices at least in the short run, greater use of late delivery penalty provision in purchase orders and effective monitoring of procurement made by implementing partners.

A. Measures taken by the Administration

27. It has been decided to establish purchasing plans for the most important commodities based on historical data and knowledge of future needs. The scope of frame agreements has been enlarged to cover more items. Quotation requests have been invited for standardization of telecommunication equipment.

B. Comments of the Board

28. The Board reviewed the progress of implementation at UNHCR headquarters and has included further comments in the present report. In the Board's view, purchase planning and the method of entering into frame agreements need further refinement. The position will be reviewed further in the light of the recommendations included in the present report.

X. RECOMMENDATION 9 (j)

29. The proposed review of insurance arrangements should cover, inter alia, the condition governing the profit-sharing commission, the system of filing declarations of goods in transit for insurance and the possibility of further reduction in the premiums paid.

A. Measures taken by the Administration

30. Insurance premiums have been reduced from 0.45 per cent to 0.225 per cent. The premiums will be paid on the aggregate value of shipment of the month, to reduce paperwork. The claim procedures have also been simplified.

B. Comments of the Board

31. The impact of the revised arrangements will be kept under review.

XI. RECOMMENDATION 9 (k)

32. Measures to ensure the best return on investments and cash resources, including qualitatively strengthening the Treasury Section, should be expeditiously taken.

A. Measures taken by the Administration

33. Maximum investment levels for banks were increased to ensure higher returns. Cash balances and the number of non-interest-bearing bank accounts were further reduced. A senior Finance Officer's post has been created.

B. Comments of the Board

34. The Board welcomes the measures already taken. (See also the Board's recommendation in paragraph 41 of the present report.)

XII. RECOMMENDATION 9 (l)

35. Apart from reviewing the procedures on obligation of funds and the project spending process, the project budgeting techniques and procedures should be refined so that the budget could become a more effective tool for expenditure control.

A. Measures taken by the Administration

36. A review of the obligations and project spending process has been completed. Some fundamental changes will be made to the existing accounting processes and budgeting techniques in 1996.

B. Comments of the Board

37. The Board's review indicates that the position is still unsatisfactory and needs early remedial action.

II. AUDIT OPINION

We have examined the following appended financial statements numbered I to IV, properly identified, and the schedules, numbered 1 to 10, the appendix and the supporting explanatory notes of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1994, in accordance with the Common Auditing Standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the organization as at 31 December 1994 and the results of the operators for the financial period then ended; that they were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period; and that the transactions were in accordance with the Financial Regulations and legislative authority.

In accordance with our usual practice, we have issued a long form report on our audit of the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees as provided for in the Financial Regulations.

(Signed) Codanda Ganapathi SOMIAH
Comptroller and Auditor General of India

(Signed) John BOURN
Comptroller and Auditor General of the
United Kingdom of Great Britain and
Northern Ireland

(Signed) Osei Tutu PREMPEH
Auditor General of Ghana

28 June 1995

III. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1994

SUMMARY OF BASIC ACCOUNTING POLICIES

Basic accounting policies applicable to the voluntary funds administered by the United Nations High Commissioner for Refugees

1. Significant accounting policies

(a) The accounts of the UNHCR voluntary funds are maintained in accordance with the Financial Rules for Voluntary Funds administered by the United Nations High Commissioner for Refugees. The financial statements and schedules also conform with the United Nations System Accounting Standards.

(b) Accounting period

The accounts of UNHCR's voluntary funds cover the 1994 calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.

(c) Fund accounting

The accounts are maintained on a "fund accounting" basis. Separate funds for general and special purposes are established. Funds at the disposal of the High Commissioner for the purposes falling outside the annual programme and the Emergency Fund are recorded as trust funds, reserves or special accounts as may be appropriate in accordance with the Financial Rules. Each fund is maintained as a distinct financial and accounting entity with separate self-balancing double-entry groups of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) Write-offs

The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by Financial Rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

(e) Ex-gratia payments

The payment of ex-gratia payments is governed by Financial Rule 10.5. A statement of ex-gratia payments, if any, is submitted to the Board of Auditors with the annual accounts.

(f) Accrual basis

Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1994 for the 1995 general programmes) are recorded as income in 1994, even if they concern programmes whose budgetary period extends into 1995 and therefore may be partially obligated in 1994. "Expenditure" represents the sum of the 1994 project disbursements and unliquidated obligations.

(g) Contributions

Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange

prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year.

Pledges outstanding for a period exceeding five years are not shown in the accounts but are retained in memorandum records. Exceptionally, an amount of $400,000 pledged in 1988 by the Arab Gulf Programme for United Nations Development Organizations (AGFUND) has been retained in the accounts. Implementation of the project was delayed until 1993; reports were submitted to AGFUND in 1994, and AGFUND has confirmed that the related contributions will be paid in 1995.

Contributions-in-kind are recorded at the market value of the goods and services at the time the pledge is made. The related obligation and expenditure are recorded at the time the pledge is made. At delivery, the obligation is liquidated and the receivable is correspondingly reduced.

(h) Translation of currency

The accounts of UNHCR are presented in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At year end, cash, investments and sundry accounts receivable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited, credited to the General Fund.

(i) Fixed assets

Non-expendable property purchased with UNHCR's voluntary funds and ownership of which remains vested in UNHCR is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories. The inventories are recorded at the United States dollar equivalent calculated at the rate of exchange prevailing on the date of purchase.

The cost of non-expendable property held as at 31 December 1994 was US$ 80,039,131.

(j) Investments

Short-term investments of monies not immediately required are made in accordance with Financial Rule 9.1, and a report on such investments is included in the annual accounts (schedule 8). Income from investments is credited to the General Fund as provided for in Financial Rule 9.3.

2. Cash

The cash shown represents the net of all cash balances, including funds held in non-convertible currencies.

The United States dollar equivalent of non-convertible currencies held at 31 December is reported in schedule 10. Non-convertible currencies included are those listed as non-convertible according to article VIII in the IMF publication entitled "Exchange arrangements and exchange restrictions" (1994). Non-resident accounts in these currencies have been considered convertible for purposes of this schedule.

STATEMENT I. Balance sheet as at 31 December 1994

(Thousands of United States dollars)

1993			1994
	ASSETS		
26 305	Cash - in hand and at banks	20 239	
806	- in transit	2 193	
27 111			22 432
340 415	Short-term investments		263 346
	Accounts receivable		
437 244	Governmental and other pledges	356 503	
671	Private pledges	660	
603	Accrued interest	2 256	
3 186	Due from United Nations Office at Geneva	4 514	
-	Due from UNDP	137	
1 504	Due from implementing agencies	668	
6 758	Other receivables	7 172	
449 966			371 910
	Loans and long-term receivables		
2 294	Loans to/on behalf of refugees	2 295	
17	Long-term receivables	18	
2 311		2 313	
(2 311)	Less: contingency for loans and long-term receivables	(2 313)	
-			-
-	Deferred expenditure		116
817 492	Total assets		657 804

1993			1994
	LIABILITIES		
471 838	Obligations for projects	288 734	
280	Letters of credit	280	
313	Advance contributions	2 830	
6 187	Other payables	2 088	
65	Due to UNDP	-	
478 683			293 932
	BALANCES/RESERVES		
50 000	Working capital and Guarantee Fund		50 000
	General programmes:		
47 360	Annual programme	48 233	
8 000	Emergency Fund	8 000	
55 360			56 233
	Special programmes		
238	Education account	575	
561	Staff Housing Fund	568	
-	Income-generating activities	1 017	
799			2 160
232 650	Other special programmes		255 479
817 492	Total liabilities		657 804

Certified:

(Signed) Lynn Wallis
Controller, Division of Controller and
Management Services

Approved:

(Signed) Sadako Ogata
United Nations High Commissioner for Refugees

STATEMENT II. Income and expenditure for the year 1994 - All funds, cash and kind

(Thousands of United States dollars)

	General programmes			Special programmes a/					
	Working capital and Guarantee Fund	Annual programme	Emergency Fund	Refugee education account	Staff Housing Revolving Fund	Income-generating activities	Other special programmes b/	Total 1994	Total 1993
BALANCES/RESERVES AS AT 1 JANUARY 1994	50 000	47 360	8 000	238	561		232 650	338 809	299 283
INCOME									
Contributions									
Governmental		302 618	7 199	1 114			480 982	791 833	992 417
Intergovernmental		16 518	712				217 426	234 656	165 428
Non-governmental/private		2 702	1	10			26 360	29 073	36 953
Other income									
Interest, charges and exchange differences	14 494	12 503						26 997	19 865
Loan repayments and miscellaneous income	204	6 241	4		80	6 945	376	13 850	6 763
Cancellations of obligations		22 047	963	943	12		98 221	122 186	127 938
Refunds from agencies and adjustments		6 600	244	96	17		32 744	39 701	15 820
Adjustments of contributions/refunds to donors		(879)	(17)				(65 543)	(66 439)	(18 564)
Write-offs		(32)						(32)	(63)
Total income	14 698	368 318	9 026	2 163	109	6 945	790 566	1 191 825	1 346 557
Transfers between funds/reserves	(14 698)	3 752	10 474		550	(1 579)	1 501		
Total funds available	50 000	419 430	27 500	2 401	1 220	5 366	1 024 717	1 530 634	1 645 840
EXPENDITURE									
Obligations incurred for:									
Operations		342 727	19 500	1 826		780	734 187	1 099 020	1 239 674
Programme support and administration		28 470			652		35 051	64 173	63 228
Other expenditure						3 569		3 569	4 129
Total expenditure		371 197	19 500	1 826	652	4 349	769 238	1 166 762	1 307 031
BALANCES/RESERVES AS AT 31 DECEMBER 1994	50 000	48 233	8 000	575	568	1 017	255 479	363 872	338 809

a/ Including all trust funds and special accounts.

b/ For breakdown by programmes, see annex to statement II.

ANNEX TO STATEMENT II. Special programmes

(Thousands of United States dollars)

	Afghan repatriation	Kampuchean returnees	Mozambican returnees	Emergency operation in the Horn of Africa	Cyprus operation	Liberian repatriation	Comprehensive plan of action for Indo-Chinese refugees a/
BALANCES/RESERVES AT 1 JANUARY 1994	7 111	1 400	13 057	22 745	3 086	570	18 444
INCOME							
Contributions							
Governmental	13 514	500	51 756	8 300	20 000	2 827	37 960
Intergovernmental	3 888		2 559	8			3 929
Non-governmental/private		17	22	257			149
Other income							
Loan repayments and miscellaneous income	11		3	1			
Cancellations of obligations	678	1 019	7 359	4 198	21		1 163
Refunds from agencies and adjustments	67	403	566	178	4		669
Adjustments of contributions/ refunds to donors	(476)	(14)					(51)
Write-offs							
Total income	17 682	1 925	62 265	12 942	20 025	2 827	43 819
Transfers between funds/reserves		171	(391)	(20)			
Total funds available	24 793	3 496	74 931	35 667	23 111	3 397	62 263
EXPENDITURE							
Obligations incurred for:							
Operations	14 532	2 136	62 855	22 365	12 550	2 681	49 444
Programme support and administration	1 485	712	4 322	2 484	165	582	1 335
Total expenditure	16 017	2 848	67 177	24 849	12 715	3 263	50 779
Balances/reserves as at 31 December 1994	8 776	648	7 754	10 818	10 396	134	11 484

a/ Including orderly departure from Viet Nam.

(Thousands of United States dollars)

	Humanitarian assistance to former Yugoslavia	Burundi and Rwanda emergency operation	Angolan repatriation operation	Other trust funds b/ Cash	Other trust funds b/ Kind	Total Special programmes 1994	Total Special programmes 1993
BALANCES/RESERVES AT 1 JANUARY 1994	80 025	10 825	2 047	73 340		232 650	177 294
INCOME							
Contributions							
Governmental	140 579	131 976		67 549	6 021	480 982	707 292
Intergovernmental	69 115	111 036	2 090	16 318	8 483	217 426	140 723
Non-governmental/private	4 621	18 079		3 126	89	26 360	34 698
Other income							
Loan repayments and miscellaneous income	128			233		376	4 374
Cancellations of obligations	53 440	181	856	10 149	19 157	98 221	93 355
Refunds from agencies and adjustments	28 426		(1)	2 432		32 744	8 776
Adjustments of contributions/ refunds to donors	(33 902)	(5 160)	(185)	(6 598)	(19 157)	(65 543)	(15 332)
Write-offs							(6)
Total income	262 407	256 112	2 760	93 209	14 593	790 566	973 880
Transfers between funds/ reserves	(2 412)	(1 072)		5 225		1 501	(7 375)
Total funds available	340 020	265 865	4 807	171 774	14 593	1 024 717	1 143 799
EXPENDITURE							
Obligations incurred for:							
Operations	233 923	238 368	3 275	77 465	14 593	734 187	899 999
Programme support and administration	10 467	1 777	371	11 351		35 051	7 021
Other expenditure							4 129
Total expenditure	244 390	240 145	3 646	88 816	14 593	769 238	911 149
Balances/reserves as at 31 December 1994	95 630	25 720	1 161	82 958		255 479	232 650

b/ Breakdown of 1994 contributions by donor is provided in schedule 1 and breakdown by location in schedule 5.

STATEMENT III. Status of obligations as at 31 December 1994

(Thousands of United States dollars)

	Current year			Prior years				
	Incurred in 1994	Payments/ Deliveries	Outstanding	Unliquidated as at 1 January 1994	Payments/ deliveries	Cancellations	Outstanding	Total outstanding
GENERAL PROGRAMMES								
Annual programme	371 197	317 230	53 967	59 142	36 073	22 047	1 022	54 989
Emergency Fund	19 500	16 438	3 062	6 248	5 014	963	271	3 333
Total, general programmes	390 697	333 668	57 029	65 390	41 087	23 010	1 293	58 322
SPECIAL PROGRAMMES								
Special accounts								
Education account	1 826	605	1 221	2 065	1 119	943	3	1 224
Staff Housing Revolving Fund	652	414	238	16	4	12		238
Income-generating activities	780	568	212					212
Total, special accounts	3 258	1 587	1 671	2 081	1 123	955	3	1 674
Other special programmes								
Afghan repatriation	16 017	14 448	1 569	2 016	1 338	678		1 569
Cambodian returnees	2 848	2 619	229	1 716	697	1 019		229
Mozambican returnees	67 177	57 614	9 563	15 694	8 335	7 359		9 563
Emergency operation in the Horn of Africa	24 849	17 540	7 309	19 523	12 672	4 198	2 653	9 962
Cyprus operation	12 715	6 332	6 383	5 554	4 782	21	751	7 134
Comprehensive plan of action for Indo-Chinese refugees	50 779	42 754	8 025	6 611	5 448	1 163		8 025
Humanitarian assistance to former Yugoslavia	244 390	204 444	39 946	248 845	153 033	53 440	42 372	82 318
Burundi and Rwanda emergency operation	240 145	182 013	58 132	8 256	8 075	181		58 132
Angolan repatriation	3 646	3 406	240	2 016	1 160	856		240
Repatriation to Liberia	3 263	2 726	537					537
Other trust funds	103 409	72 831	30 578	94 136	44 379	29 306	20 451	51 029
Total, other special programmes	769 238	606 727	162 511	404 367	239 919	98 221	66 227	228 738
Grand total	1 163 193	941 982	221 211	471 838	282 129	122 186	67 523	288 734 a/

a/ Including contributions in kind valued at $89,067 which will be reported as delivered upon formal confirmation of receipt.

STATEMENT IV. Statement of cash flow for the period ending 31 December 1994

(Thousands of United States dollars)

	1994	1993
CASH FLOWS FROM OPERATING ACTIVITIES		
Net excess (shortfall) over expenditure	25 063	39 526
(Increase) decrease in contributions receivable	80 752	(104 103)
(Increase) decrease in other accounts receivable	(1 044)	(2 109)
(Increase) decrease in other assets	(1 769)	1 012
(Increase) decrease in payments or contributions received in advance	2 517	(817)
(Increase) decrease in accounts payable	(4 163)	(943)
(Increase) decrease in unliquidated obligations	(183 104)	69 859
Less: interest income received	(14 494)	(12 582)
Currency exchange adjustments	(12 503)	(7 283)
Net cash from operating activities	(108 745)	(17 440)
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES		
(Increase) decrease in investments	77 069	3 434
Interest income received	14 494	12 582
Currency exchange adjustments	12 503	7 283
Net cash from investing and financing activities	104 066	23 299
Net increase (decrease) in cash and term deposits	(4 679)	5 859
Cash and term deposits at beginning of period	27 111	21 252
Cash and term deposits at end of period	22 432	27 111

SCHEDULE 1. Status of governmental, intergovernmental and private contributions as at 31 December 1994

(United States dollars)

Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Annual programme	53 458 979	268 379 647			321 838 626
Emergency Fund	2 806 075	5 026 032			7 832 107
Education account		1 124 532			1 124 532
Afghan repatriation	4 903 880	12 497 568			17 401 448
Cambodian returnees		517 199			517 199
Mozambican returnees	10 026 312	44 310 812			54 337 124
Emergency operation in the Horn of Africa	1 869 805	6 694 823			8 564 628
Cyprus operation	17 000 000	3 000 000			20 000 000
Comprehensive plan of action for Indo-Chinese refugees	10 442 427	31 594 984			42 037 411
Humanitarian assistance to former Yugoslavia	74 336 312	117 573 631	13 329 528	9 075 453	214 314 924
Burundi and Rwanda emergency operation	34 152 614	223 589 071	2 212 325	1 136 817	261 090 827
Angolan repatriation	529 433	1 560 746			2 090 179
Repatriation to Liberia	500 000	2 326 721			2 826 721
Other trust funds a/	22 901 188	64 091 962	13 299 153	1 293 417	101 585 720
Total	232 927 025	782 287 728	28 841 006	11 505 687	1 055 561 446

a/ For breakdown of contributions to "Other trust funds" exceeding $500,000, see the appendix.

Fund by donor type	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Governmental					
Annual programme	44 260 539	258 357 873			302 618 412
Emergency Fund	2 714 500	4 404 194			7 118 694
Education account		1 114 465			1 114 465
Afghan repatriation	1 240 876	12 273 004			13 513 880
Cambodian returnees		499 716			499 716
Mozambican returnees	9 049 511	42 706 903			51 756 414
Emergency operation in the Horn of Africa	1 869 805	6 430 462			8 300 267
Cyprus operation	17 000 000	3 000 000			20 000 000
Comprehensive plan of action for Indo-Chinese refugees	6 695 083	31 264 240			37 959 323
Humanitarian assistance to former Yugoslavia	25 422 090	93 291 425	13 329 528	8 536 001	140 579 044
Burundi and Rwanda emergency operation	9 222 634	119 545 011	2 075 173	1 133 517	131 976 335
Repatriation to Liberia	500 000	2 326 721			2 826 721
Other trust funds	12 810 065	54 738 620	4 835 300	1 185 782	73 569 767
Total	130 785 103	629 952 634	20 240 001	10 855 300	791 833 038
Intergovernmental					
Annual programme	9 198 440	7 320 076			16 518 516
Emergency Fund	91 575	620 859			712 434
Afghan repatriation	3 663 004	224 564			3 887 568
Mozambican returnees	976 801	1 581 889			2 558 690
Emergency operation in the Horn of Africa		7 636			7 636
Comprehensive plan of action for Indo-Chinese refugees	3 747 344	181 575			3 928 919
Humanitarian assistance to former Yugoslavia	48 914 222	20 200 602			69 114 824
Burundi and Rwanda emergency operation	24 929 980	86 105 598			111 035 578
Angolan repatriation	529 433	1 560 746			2 090 179
Other trust funds	10 091 123	6 227 069	8 463 853	19 123	24 801 168
Total	102 141 922	124 030 614	8 463 853	19 123	234 655 512

Fund by donor type	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Non-governmental/private					
Annual programme		2 701 698			2 701 698
Emergency Fund		979			979
Education account		10 067			10 067
Cambodian returnees		17 483			17 483
Mozambican returnees		22 020			22 020
Emergency operation in the Horn of Africa		256 725			256 725
Comprehensive plan of action for Indo-Chinese refugees		149 169			149 169
Humanitarian assistance to former Yugoslavia		4 081 604		539 452	4 621 056
Burundi and Rwanda emergency operation		17 938 462	137 152	3 300	18 078 914
Other trust funds		3 126 273		88 512	3 214 785
Total		28 304 480	137 152	631 264	29 072 896
Grand total	232 927 025	782 287 728	28 841 006	11 505 687	1 055 561 446

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Governmental					
ALGERIA					
Annual programme		50 000			50 000
AUSTRALIA					
Annual programme		5 531 915			5 531 915
Mozambican returnees		236 486			236 486
Emergency operation in the Horn of Africa		13 424			13 424
Comprehensive plan of action for Indo-Chinese refugees		1 027 941			1 027 941
Humanitarian assistance to former Yugoslavia	229 008	960 705			1 189 713
Burundi and Rwanda emergency operation		1 801 469			1 801 469
Other trust funds		741 751			741 751
	229 008	10 313 691			10 542 699
AUSTRIA					
Annual programme		435 185			435 185
Emergency operation in the Horn of Africa		90 090			90 090
Humanitarian assistance to former Yugoslavia		341 880			341 880
Burundi and Rwanda emergency operation		40 984			40 984
Other trust funds		49 977			49 977
		958 116			958 116
BANGLADESH					
Humanitarian assistance to former Yugoslavia	100 000				100 000
BELGIUM					
Annual programme	781 250				781 250
Burundi and Rwanda emergency operation		468 750	310 559		779 309
Other trust funds		615 217	76 687		691 904
	781 250	1 083 967	387 246		2 252 463
BOTSWANA					
Annual programme		7 822			7 822

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
BRUNEI					
Burundi and Rwanda emergency operation		100 000			100 000
CANADA					
Annual programme		13 347 818			13 347 818
Emergency Fund		36 496			36 496
Afghan repatriation	1 240 876				1 240 876
Mozambican returnees		1 481 481			1 481 481
Emergency operation in the Horn of Africa		289 855			289 855
Comprehensive plan of action for Indo-Chinese refugees		1 119 403			1 119 403
Humanitarian assistance to former Yugoslavia	1 459 854				1 459 854
Burundi and Rwanda emergency operation		2 536 232			2 536 232
Other trust funds		3 940 812			3 940 812
	2 700 730	22 752 097			25 452 827
CHILE					
Annual programme		40 000			40 000
CHINA					
Annual programme		250 000			250 000
Other trust funds				298 851	298 851
		250 000		298 851	548 851
COLOMBIA					
Annual programme		18 995			18 955
COSTA RICA					
Annual programme		11 846			11 846
CYPRUS					
Annual programme		5 857			5 857
Comprehensive plan of action for Indo-Chinese refugees		1 000			1 000
Other trust funds		3 000			3 000
		9 857			9 857

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
CZECH REPUBLIC					
Humanitarian assistance to former Yugoslavia		100 000			100 000
DENMARK					
Annual programme		17 820 642			17 820 642
Afghan repatriation		1 622 146			1 622 146
Mozambican returnees		2 273 374			2 273 374
Emergency operation in the Horn of Africa		1 136 687			1 136 687
Comprehensive plan of action for Indo-Chinese refugees		163 399			163 399
Humanitarian assistance to former Yugoslavia		7 614 262	44 538	805 153	8 463 953
Burundi and Rwanda emergency operation		2 275 741	973 288	803 082	4 052 111
Other trust funds		3 023 026			3 023 026
		35 929 277	1 017 826	1 608 235	38 555 338
DJIBOUTI					
Annual programme	1 000				1 000
DOMINICAN REPUBLIC					
Annual programme		500			500
FEDERATED STATES OF MICRONESIA					
Annual programme		2 000			2 000
FINLAND					
Annual programme		5 370 762			5 370 762
Afghan repatriation		414 353			414 353
Mozambican returnees		1 056 992			1 056 992
Emergency operation in the Horn of Africa		855 116			855 116
Humanitarian assistance to former Yugoslavia	176 976	245 705		1 532 944	1 955 625
Burundi and Rwanda emergency operation		684 905	99 173		784 078
Other trust funds		1 043 987	224 490		1 268 477
	176 976	9 671 820	323 663	1 532 944	11 705 403

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
FRANCE					
Annual programme		4 567 065			4 567 065
Emergency Fund	214 500				214 500
Afghan repatriation		564 728			564 728
Mozambican returnees		175 131			175 131
Emergency operation in the Horn of Africa		434 321			434 321
Comprehensive plan of action for Indo-Chinese refugees		87 566			87 566
Humanitarian assistance to former Yugoslavia		875 657		2 918 070	3 793 727
Burundi and Rwanda emergency operation		1 244 337		130 435	1 374 772
Repatriation to Liberia		175 131			175 131
Other trust funds		1 807 548			1 807 548
	214 500	9 931 484		3 048 505	13 194 489
GERMANY					
Annual programme		4 810 803			4 810 803
Cambodian returnees		126 582			126 582
Mozambican returnees		189 873			189 873
Humanitarian assistance to former Yugoslavia		3 565 142			3 565 142
Burundi and Rwanda emergency operation		848 485			848 485
Other trust funds		5 387 077			5 387 077
		14 927 467			14 927 467
GREECE					
Annual programme		270 000			270 000
Mozambican returnees		10 000			10 000
Burundi and Rwanda emergency operation		63 112			63 112
		343 112			343 112
HOLY SEE					
Annual programme		10 000			10 000
HUNGARY					
Annual programme		20 000			20 000

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
ICELAND					
Burundi and Rwanda emergency operation		56 000			56 000
INDIA					
Annual programme		6 410			6 410
INDONESIA					
Annual programme		4 000			4 000
Afghan repatriation		30 000			30 000
Emergency operation in the Horn of Africa		25 000			25 000
Humanitarian assistance to former Yugoslavia		30 000			30 000
Burundi and Rwanda emergency operation		75 000			75 000
Other trust funds		45 000			45 000
		209 000			209 000
IRELAND					
Annual programme		1 248 800			1 248 800
Humanitarian assistance to former Yugoslavia		10 061			10 061
Burundi and Rwanda emergency operation		1 078 538			1 078 538
		2 337 399			2 337 399
ISRAEL					
Annual programme		78 455			78 455
ITALY					
Annual programme		7 861 635			7 861 635
Education account		314 465			314 465
Mozambican returnees		1 898 734			1 898 734
Humanitarian assistance to former Yugoslavia		2 795 031		424 118	3 219 149
Burundi and Rwanda emergency operation		892 621			892 621
Other trust funds	304 647				304 647
	304 647	13 762 486		424 118	14 491 251

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
JAPAN					
Annual programme	12 850 000	7 500 000			20 350 000
Emergency Fund	2 500 000				2 500 000
Mozambican returnees	8 000 000				8 000 000
Emergency operation in the Horn of Africa	1 500 000				1 500 000
Comprehensive plan of action for Indo-Chinese refugees		12 000 000			12 000 000
Humanitarian assistance to former Yugoslavia	20 000 000	5 000 000			25 000 000
Burundi and Rwanda emergency operation	8 300 000	25 500 000			33 800 000
Repatriation to Liberia	500 000				500 000
Other trust funds	9 650 000	1 409 409			11 059 409
	63 300 000	51 409 409			114 709 409
KOREA					
Annual programme		100 000			100 000
Burundi and Rwanda emergency operation		100 000	292 000		392 000
Other trust funds	50 000	50 000			100 000
	50 000	250 000	292 000		592 000
LAO PEOPLE'S DEMOCRATIC REPUBLIC					
Annual programme		6 000			6 000
LIBYA					
Annual programme	10 000				10 000
LIECHTENSTEIN					
Burundi and Rwanda emergency operation		37 879			37 879
LUXEMBOURG					
Annual programme		46 875			46 875
Mozambican returnees	125 000				125 000
Burundi and Rwanda emergency operation		147 493			147 493
Other trust funds		89 272			89 272
	125 000	283 640			408 640

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
MALAYSIA					
Annual programme		20 000			20 000
MALTA					
Annual programme		1 962			1 962
MEXICO					
Annual programme		100 000			100 000
MONACO					
Annual programme		6 357			6 357
Burundi and Rwanda emergency operation		30 000			30 000
		36 357			36 357
MOROCCO					
Annual programme		15 000			15 000
NETHERLANDS					
Annual programme		29 804 054			29 804 054
Emergency Fund		2 171 429			2 171 429
Education account		200 000			200 000
Mozambican returnees		5 505 953			5 505 953
Humanitarian assistance to former Yugoslavia		12 080 305			12 080 305
Burundi and Rwanda emergency operation		8 133 408			8 133 408
Other trust funds	571 429	1 791 953			2 363 382
	571 429	59 687 102			60 258 531
NEW ZEALAND					
Annual programme		361 500			361 500
Burundi and Rwanda emergency operation		201 505			201 505
		563 005			563 005
NORWAY					
Annual programme		18 648 383			18 648 383
Afghan repatriation		471 471			471 471
Mozambican returnees		3 241 421			3 241 421
Comprehensive plan of action for Indo-Chinese refugees		349 650			349 650

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Humanitarian assistance to former Yugoslavia		3 596 396	13 284 990	841 209	17 722 595
Burundi and Rwanda emergency operation		504 696	400 153		904 849
Other trust funds		3 435 702	382 316	215 831	4 033 849
		30 247 719	14 067 459	1 057 040	45 372 218
OMAN					
Annual programme		4 000			4 000
Burundi and Rwanda emergency operation		50 000			50 000
		54 000			54 000
PANAMA					
Annual programme		500			500
PHILIPPINES					
Annual programme		2 681			2 681
PORTUGAL					
Annual programme		300 000			300 000
Humanitarian assistance to former Yugoslavia		140 000			140 000
		440 000			440 000
RUSSIAN FEDERATION					
Humanitarian assistance to former Yugoslavia				192 000	192 000
Burundi and Rwanda emergency operation				200 000	200 000
Other trust funds				671 100	671 100
				1 063 100	1 063 100
SAN MARINO					
Annual programme		6 132			6 132
Burundi and Rwanda emergency operation		12 591			12 591
		18 723			18 723
SPAIN					
Annual programme		1 594 731			1 594 731
Humanitarian assistance to former Yugoslavia		27 837			27 837

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Burundi and Rwanda emergency operation	500 000				500 000
Other trust funds	57 692	255 027			312 719
	557 692	1 877 595			2 435 287
SUDAN					
Annual programme		2 326			2 326
SWEDEN					
Annual programme	30 618 289	10 943 363			41 561 652
Emergency Fund		250 000			250 000
Education account		600 000			600 000
Afghan repatriation		1 909 091			1 909 091
Mozambican returnees	924 511	2 468 707			3 393 218
Emergency operation in the Horn of Africa	369 805	1 180 990			1 550 795
Comprehensive plan of action for Indo-Chinese refugees	147 922	387 005			534 927
Humanitarian assistance to former Yugoslavia	2 698 676	8 069 974		1 822 507	12 591 157
Burundi and Rwanda emergency operation	422 634	3 586 742			4 009 376
Repatriation to Liberia		653 441			653 441
Other trust funds	1 689 024	10 375 660	4 151 807		16 216 491
	36 870 861	40 424 973	4 151 807	1 822 507	83 270 148
SWITZERLAND					
Annual programme		8 449 884			8 449 884
Mozambican returnees		1 398 602			1 398 602
Emergency operation in the Horn of Africa		1 509 456			1 509 456
Comprehensive plan of action for Indo-Chinese refugees		902 256			902 256
Humanitarian assistance to former Yugoslavia	757 576	775 183			1 532 759
Burundi and Rwanda emergency operation		4 633 557			4 633 557
Repatriation to Liberia		751 880			751 880
Other trust funds	477 273	1 638 436			2 115 709
	1 234 849	20 059 254			21 294 103

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
THAILAND					
Annual programme		15 000			15 000
Other trust funds	10 000				10 000
	10 000	15 000			25 000
TUNISIA					
Annual programme		5 155			5 155
TURKEY					
Annual programme		145 000			145 000
Humanitarian assistance to former Yugoslavia		800 000			800 000
Other trust funds		5 000			5 000
		950 000			950 000
UNITED ARAB EMIRATES					
Annual programme		350 000			350 000
UNITED KINGDOM					
Annual programme		21 676 772			21 676 772
Emergency Fund		746 269			746 269
Afghan repatriation		4 261 215			4 261 215
Cambodian returnees		373 134			373 134
Mozambican returnees		5 970 149			5 970 149
Emergency operation in the Horn of Africa		895 523			895 523
Comprehensive plan of action for Indo-Chinese refugees	6 547 161	3 226 020			9 773 181
Humanitarian assistance to former Yugoslavia		17 727 761			17 727 761
Burundi and Rwanda emergency operation		2 675 841			2 675 841
Repatriation to Liberia		746 269			746 269
Other trust funds		3 318 282			3 318 282
	6 547 161	61 617 235			68 164 396
UNITED STATES					
Annual programme		96 476 183			96 476 183
Emergency Fund		1 200 000			1 200 000
Afghan repatriation		3 000 000			3 000 000
Mozambican returnees		16 800 000			16 800 000

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Cyprus operation	17 000 000	3 000 000			20 000 000
Comprehensive plan of action for Indo-Chinese refugees		12 000 000			12 000 000
Humanitarian assistance to former Yugoslavia		28 535 526			28 535 526
Burundi and Rwanda emergency operation		61 765 125			61 765 125
Other trust funds		15 712 484			15 712 484
	17 000 000	238 489 318			255 489 318
VIET NAM					
Annual programme		6 000			6 000
Total	130 785 103	629 952 634	20 240 001	10 855 300	791 833 038
Intergovernmental					
EUROPEAN ECONOMIC COMMUNITY					
Annual programme	9 198 440	7 318 325			16 516 765
Emergency Fund	91 575	620 859			712 434
Afghan repatriation	3 663 004	24 564			3 687 568
Mozambican returnees	976 801	1 581 889			2 558 690
Emergency operation in the Horn of Africa		7 636			7 636
Comprehensive plan of action for Indo-Chinese refugees	3 747 344	181 575			3 928 919
Humanitarian assistance to former Yugoslavia	48 914 222	20 200 602			69 114 824
Burundi and Rwanda emergency operation	22 929 980	78 705 598			101 635 578
Angolan repatriation	529 433	1 560 746			2 090 179
Other trust funds	8 358 123	4 507 069	8 463 853	19 123	21 348 168
	98 408 922	114 708 863	8 463 853	19 123	221 600 761
INTERNATIONAL BANK FOR RECONSTRUCTION AND DEVELOPMENT					
Burundi and Rwanda emergency operation	2 000 000	2 000 000			4 000 000

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT					
Burundi and Rwanda emergency operation		5 000 000			5 000 000
Other trust funds	1 733 000	1 500 000			3 233 000
	1 733 000	6 500 000			8 233 000
THE OPEC FUND					
Burundi and Rwanda emergency operation		400 000			400 000
UNDP					
Other trust funds		220 000			220 000
UNICEF					
Annual programme		1 751			1 751
UNOCA, GENEVA					
Afghan repatriation		200 000			200 000
Total	102 141 922	124 030 614	8 463 853	19 123	234 655 512
Non-governmental/private					
AJUNTAMENT DE BARCELONA, SPAIN					
Humanitarian assistance to former Yugoslavia				53 867	53 867
AMITIE SANS FRONTIERES, MONACO					
Humanitarian assistance to former Yugoslavia		18 416			18 416
ANDREE ENGLISH SCHOOL, CHILE					
Burundi and Rwanda emergency operation		10 552			10 522
ANONYMOUS					
Annual programme		716 382			716 382
ARCHDIOCESE MT. HAGEN, PAPUA NEW GUINEA					
Burundi and Rwanda emergency operation		21 030			21 030
ASIA/AFRICA INT. VOL. FOUND., JAPAN					
Burundi and Rwanda emergency operation		8 475			8 475

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
ASSOC. AID REFUGEES, JAPAN					
Burundi and Rwanda emergency operation		10 000			10 000
ASSOCIATION EXIL BELGIUM					
Other trust funds		3 067			3 067
AUSTCARE, AUSTRALIA					
Comprehensive plan of action for Indo-Chinese refugees		65 804			65 804
Burundi and Rwanda emergency operation		554 214			554 214
		620 018			620 018
BARILLA, ITALY					
Humanitarian assistance to former Yugoslavia				146 032	146 032
BENEDICTINE MONKS, SWITZERLAND					
Burundi and Rwanda emergency operation		8 000			8 000
BUZAN SECT OF SHINGON SCHOOL, JAPAN					
Burundi and Rwanda emergency operation		20 202			20 202
CATHOLIC SAYURI KINDERGARTEN, JAPAN					
Burundi and Rwanda emergency operation		20 619			20 619
CEAR, SPAIN					
Humanitarian assistance to former Yugoslavia		2 966 589			2 966 589
CHILEAN PEOPLE'S CAMPAIGN, CHILE					
Burundi and Rwanda emergency operation		2 249 458			2 249 458
CHUBU OPEN, JAPAN					
Annual programme		31 967			31 967
CHURCH OF SWEDEN AID					
Emergency operation in the Horn of Africa		97 150			97 150

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
COLGATE PALMOLIVE, ZAMBIA					
Other trust funds				21 898	21 898
CONSEIL REGIONAL LIMOUSIN					
Annual programme		11 561			11 561
Other trust funds		17 990			17 990
		29 551			29 551
DENRYUKU SOREN, JAPAN					
Annual programme		9 615			9 615
DEUTSCHE STIFTUNG					
Annual programme		11 561			11 561
Emergency operation in the Horn of Africa		121 212			121 212
Comprehensive plan of action for Indo-Chinese refugees		83 365			83 365
Humanitarian assistance to former Yugoslavia		385 364			385 364
Burundi and Rwanda emergency operation		9 661 237			9 661 237
Other trust funds		62 438			62 438
		10 325 177			10 325 177
ECC, JAPAN					
Burundi and Rwanda emergency operation		10 099			10 099
EGAWA CO. LTD., JAPAN					
Burundi and Rwanda emergency operation		10 101			10 101
ESPANA CON ACNUR, SPAIN					
Annual programme		5 494			5 494
Burundi and Rwanda emergency operation		124 031			124 031
		129 525			129 525
FINNISH REFUGEE COUNCIL					
Humanitarian assistance to former Yugoslavia		9 085			9 085

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
FORD FOUNDATION, UNITED STATES					
Other trust funds		175 000			175 000
GIRL SCOUTS OF KOREA					
Burundi and Rwanda emergency operation		10 000			10 000
GLOBAL RAINBOWSHIP, JAPAN					
Annual programme		9 709			9 709
Humanitarian assistance to former Yugoslavia		18 018			18 018
		27 727			27 727
HRH PRINCE ABDUL AZIZ, SAUDI ARABIA					
Annual programme		13 333			13 333
INATSUKIMACHI VOLUNTEER ASSOCIATION, JAPAN					
Other trust funds				24 633	24 633
INT. ISLAMIC CHARITABLE ORG., KUWAIT					
Burundi and Rwanda emergency operation		10 135			10 135
ITALIAN RED CROSS					
Humanitarian assistance to former Yugoslavia				298 553	298 553
JAPAN COMMITTEE FOR REFUGEE RELIEF					
Other trust funds		1 085 555			1 085 555
JAPAN R. S. G. CLUB FEDERATION					
Humanitarian assistance to former Yugoslavia		22 583			22 583
JAPAN TIMES					
Other trust funds		47 619			47 619
JICHIRO, JAPAN					
Burundi and Rwanda emergency operation		25 253			25 253

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
JINRUI AIZEN-KAI SOHONBU, JAPAN					
Annual programme		19 231			19 231
Burundi and Rwanda emergency operation		10 101			10 101
		29 332			29 332
JYODOSHU, JAPAN					
Annual programme		29 126			29 126
KANTO GOLF ASSOCIATION, JAPAN					
Burundi and Rwanda emergency operation		203 137			203 137
KOKUSAI AI-NO BOKIN, JAPAN					
Annual programme		18 218			18 218
KOKUSAI AI-NO KOZA, JAPAN					
Annual programme		7 163			7 163
KOREAN UNION CHURCH IN INDONESIA					
Burundi and Rwanda emergency operation		10 000			10 000
KUWAIT RED CRESCENT SOCIETY					
Burundi and Rwanda emergency operation		100 000			100 000
LA TOUR-DE-PEILZ, SWITZERLAND					
Cambodian returnees		17 483			17 483
LABOUR UNION CHUBU ELECTR. POWER, JAPAN					
Burundi and Rwanda emergency operation		28 066			28 066
LEGO SYSTEM A/S, DENMARK					
Other trust funds		80 000			80 000
LOGOS PHARMA, SOUTH AFRICA					
Other trust funds				25 000	25 000

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
LUTHERAN IMMIGR. REF. SERVICE, UNITED STATES					
Other trust funds		5 000			5 000
M. BREES, BELGIUM					
Annual programme		9 936			9 936
M. OTA, JAPAN					
Burundi and Rwanda emergency operation		12 121			12 121
M. POUTILOFF, SWITZERLAND					
Humanitarian assistance to former Yugoslavia		34 722			34 722
M. YAMASHITA, JAPAN					
Annual programme		8 929			8 929
MAINICHI SHIMBUN, JAPAN					
Annual programme		83 868			83 868
Humanitarian assistance to former Yugoslavia		245			245
Burundi and Rwanda emergency operation		20 202			20 202
		104 315			104 315
MARANGOPOULOS FOUND. F. HUMAN R., GREECE					
Burundi and Rwanda emergency operation		48 945			48 945
MERHAMET, ITALY					
Humanitarian assistance to former Yugoslavia				41 000	41 000
MISCELLANEOUS					
Annual programme		930 747			930 747
Emergency Fund		979			979
Mozambican returnees		4 420			4 420
Emergency operation in the Horn of Africa		4 900			4 900
Humanitarian assistance to former Yugoslavia		197 414			197 414

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Burundi and Rwanda emergency operation		2 967 997			2 967 997
Other trust funds		4 147			4 147
		4 110 604			4 110 604
MITSUBISHI, CANADA					
Burundi and Rwanda emergency operation		14 493			14 493
MORALOGY INT. RELIEF CTTE., JAPAN					
Burundi and Rwanda emergency operation		10 101			10 101
MYPACK CO., LTD., JAPAN					
Annual programme		9 709			9 709
NAMIBIAN SUPPORT COMMITTEE, UNITED KINDGOM					
Burundi and Rwanda emergency operation				3 300	3 300
NATIONAL FRIENDSHIP ASS., JAPAN					
Burundi and Rwanda emergency operation		10 101			10 101
NATO MUSIC FESTIVAL					
Education account		10 067			10 067
NICHIREN SHU, JAPAN					
Annual programme		22 929			22 929
NIHON ROODOO KUMIAI SOORENGOOKAI					
Burundi and Rwanda emergency operation		426 498			426 498
NORISTAN PHARMACEUTICALS, SOUTH AFRICA					
Burundi and Rwanda emergency operation			8 633		8 633
NORWEGIAN REFUGEE COUNCIL					
Burundi and Rwanda emergency operation			128 519		128 519
OMOIYARI UNDO, JAPAN					
Annual programme		10 309			10 309
RADDA BARNEN, SWEDEN					
Other trust funds		26 300			26 300

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
RADIO CANALI, CYPRUS					
Burundi and Rwanda emergency operation		8 068			8 068
REDD BARNA, NORWAY					
Mozambican returnees		17 600			17 600
REGENCY PRESS LTD., UNITED KINGDOM					
Annual programme		37 313			37 313
RICE FOR SOMALI CHILDREN, JAPAN					
Annual programme		8 000			8 000
RISSHO KOSEI-KAI JAPAN					
Other trust funds		40 000			40 000
ROTARY INTERNATIONAL, JAPAN					
Burundi and Rwanda emergency operation		10 101			10 101
SASAKAWA FOUNDATION, JAPAN					
Other trust funds		1 000 000		16 981	1 016 981
SEICHO NO IE, JAPAN					
Burundi and Rwanda emergency operation		167 955			167 955
SEKAIRENPO SENGEN JICHITAI, JAPAN					
Annual programme		123 680			123 680
Burundi and Rwanda emergency operation		30 303			30 303
		153 983			153 983
SOCIETE BULL, FRANCE					
Humanitarian assistance to former Yugoslavia		76 283			76 283
SOCIETE DE BANQUES SUISSES					
Annual programme		13 605			13 605

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
SOKA GAKKAI, UNITED STATES					
Burundi and Rwanda emergency operation		10 000			10 000
SOKA GAKKAI, JAPAN					
Humanitarian assistance to former Yugoslavia		151 515			151 515
Burundi and Rwanda emergency operation		203 637			203 637
Other trust funds		151 515			151 515
		506 667			506 667
SOKA GAKKAI, UNITED KINGDOM					
Humanitarian assistance to former Yugoslavia		129 851			129 851
SOLIDARITE LIBERALE INTERN., BELGIUM					
Emergency operation in the Horn of Africa		33 463			33 463
Burundi and Rwanda emergency operation		923			923
		34 386			34 386
SOROPTIMIST INTERN. OF AMERICAS, JAPAN					
Annual programme		9 859			9 859
Burundi and Rwanda emergency operation		43 727			43 727
Other trust funds		38 986			38 986
		92 572			92 572
SOROPTIMIST INTERNATIONAL, UNITED KINGDOM					
Other trust funds		88 507			88 507
SOS BALCANES					
Humanitarian assistance to former Yugoslavia		30 072			30 072
STICHTING VLUCHTELING, NETHERLANDS					
Annual programme		333 503			333 503

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Burundi and Rwanda emergency operation		600 000			600 000
Other trust funds		300 000			300 000
		1 233 503			1 233 503
TOYOKAWA HIGH SCHOOL JAPAN					
Burundi and Rwanda emergency operation		9 916			9 916
TREE OF LIFE, JAPAN					
Annual programme		114 314			114 314
TUSCANY REGION, ITALY					
Humanitarian assistance to former Yugoslavia		31 447			31 447
UNITED NATIONS ASSOCIATION, JAPAN					
Annual programme		40 763			40 763
Burundi and Rwanda emergency operation		4 924			4 924
		45 687			45 687
UNITED NATIONS ASSOCIATION, KOREA					
Burundi and Rwanda emergency operation		98 986			98 986
UNITED NATIONS ASSOCIATION, UNITED KINGDOM					
Annual programme		904			904
Burundi and Rwanda emergency operation		22 936			22 936
Other trust funds		149			149
		23 989			23 989
UNITED STATES OF AMERICA FOR UNHCR					
Annual programme		10 000			10 000
Humanitarian assistance to former Yugoslavia		10 000			10 000
Burundi and Rwanda emergency operation		30 000			30 000
		50 000			50 000

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
WORLD FESTIVAL CHOIR, NORWAY					
Annual programme		49 970			49 970
YAMAGUSHI, JAPAN					
Burundi and Rwanda emergency operation		11 111			11 111
ZEN DENTSU, JAPAN					
Burundi and Rwanda emergency operation		20 202			20 202
24 HOUR TV CHARITY, JAPAN					
Burundi and Rwanda emergency operation		50 505			50 505
Total		28 304 480	137 152	631 264	29 072 896
Grand total	232 927 025	782 287 728	28 841 006	11 505 687	1 055 561 446

SCHEDULE 2. Status of prior years' outstanding contributions as at 31 December 1994

(United States dollars)

Donor	Year	Cash	Kind	Total
Governmental				
BAHRAIN				
Other trust funds	1991	5 600		5 600
DJIBOUTI				
Annual programme	1992	1 000		1 000
FRANCE				
Annual programme	1990	525 600		525 600
Annual programme	1991	275 920		275 920
Emergency operation in the Horn of Africa	1991	1 350 000		1 350 000
Other trust funds	1991	13 706		13 706
Other trust funds	1992	6 992		6 992
		2 172 218		2 172 218
GERMANY				
Other trust funds	1993	39 240	9 203 921	9 243 161
Humanitarian assistance to former Yugoslavia	1993		8 607 899	8 607 899
		39 240	17 811 820	17 851 060
IRAN				
Annual programme	1991	44 000		44 000
Annual programme	1992	44 000		44 000
Annual programme	1993	44 000		44 000
		132 000		132 000
ITALY				
Emergency operation in the Horn of Africa	1993	500 000		500 000
KENYA				
Annual programme	1992	448		448
MOROCCO				
Annual programme	1992	15 000		15 000
Other trust funds	1992		728 781	728 781
Humanitarian assistance to former Yugoslavia	1992	10 000		10 000
		25 000	728 781	753 781

Donor	Year	Cash	Kind	Total
NETHERLANDS				
Annual programme	1992	277 778		277 778
NORWAY				
Other trust funds	1993		40 719	40 719
Humanitarian assistance to former Yugoslavia	1993		3 715 630	3 715 630
			3 756 349	3 756 349
OMAN				
Other trust funds	1992		2 732 030	2 732 030
PAKISTAN				
Annual programme	1993	3 612		3 612
SENEGAL				
Annual programme	1991	6 000		6 000
Other trust funds	1991	1 000		1 000
		7 000		7 000
SPAIN				
Other trust funds	1991	4 000 000	23 334	4 023 334
SWEDEN				
Other trust funds	1992	154 009		154 009
Other trust funds	1993	781 065		781 065
		935 074		935 074
SWITZERLAND				
Other trust funds	1991	25 874		25 874
Humanitarian assistance to former Yugoslavia	1992		1 021 898	1 021 898
		25 874	1 021 898	1 047 772
TOGO				
Cambodian returnees	1992	1 000		1 000
TUNISIA				
Humanitarian assistance to former Yugoslavia	1992	2 000		2 000
UNITED ARAB EMIRATES				
Annual programme	1993	50 000		50 000
ZIMBABWE				
Annual programme	1992	9 294		9 294
Total		8 187 138	26 074 212	34 261 350

Donor	Year	Cash	Kind	Total
Intergovernmental				
AGFUND				
Other trust funds	1988	400 000		400 000
EEC				
Annual programme	1991	149 488		149 488
Annual programme	1992	376 439		376 439
Annual programme	1993	1 054 298		1 054 298
Other trust funds	1991	289 943	5 121 951	5 411 894
Other trust funds	1992	1 351 171		1 351 171
Other trust funds	1993	1 021 855	409 099	1 430 954
Humanitarian assistance to former Yugoslavia	1992		27 561 429	27 561 429
Humanitarian assistance to former Yugoslavia	1993	21 330 176	535 956	21 866 132
		25 573 370	33 628 435	59 201 805
UNDP				
Other trust funds	1992	476 057		476 057
Other trust funds	1993	518 626		518 626
		994 683		994 683
UNOCA, GENEVE				
Afghan repatriation	1992	14 000		14 000
Total		26 982 053	33 628 435	60 610 488
Non-governmental/private				
BAGEDO TRAD. CORP				
Other trust funds	1992		522 950	522 950
Total			522 950	522 950
Grand total		35 169 191	60 225 597	95 394 788

SCHEDULE 3. General programmes - appropriations and expenditure under the annual programme as at 31 December 1994

(United States dollars)

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
Africa						
ANGOLA						
Local settlement	69 800				59 900	9 900
Repatriation	242 331	3 752	2 000 000	29 500	2 212 083	63 500
	312 131	3 752	2 000 000	29 500	2 271 983	73 400
BENIN						
Emergency assistance		508 033			508 033	
Care and maintenance	4 580 700			-213 629	3 486 371	880 700
Administrative support	157 000				117 660	39 340
	4 737 700	508 033		-213 629	4 112 064	920 040
BOTSWANA						
Care and maintenance	512 000			11 723	521 806	1 917
Administrative support	86 100				54 736	31 364
	598 100			11 723	576 542	33 281
BURKINA FASO						
Care and maintenance	370 700			197 800	567 233	1 267
BURUNDI						
Care and maintenance	390 000				390 000	
Local settlement	73 000				73 000	
	463 000				463 000	
CAMEROON						
Care and maintenance	168 600	6 478		-14 000	161 078	
Local settlement	467 300			-113 318	353 982	
Repatriation	55 800			-6 900	43 800	5 100
Administrative support	55 700				54 765	935
	747 400	6 478		-134 218	613 625	6 035
CENTRAL AFRICAN REPUBLIC						
Care and maintenance	1 981 900			367 036	2 348 691	245
Local settlement	130 000				130 000	
Repatriation	30 000			-15 500	14 500	
Administrative support	32 800				16 604	16 196
	2 174 700			351 536	2 509 795	16 441
CHAD						
Care and maintenance	109 600				109 600	
CONGO						
Care and maintenance	236 700			6 500	243 117	83
Local settlement	249 400				249 400	
	486 100			6 500	492 517	83

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
COTE D'IVOIRE						
Care and maintenance	30 300	1 441		6 300	38 041	
Local settlement	6 923 300			-673 597	6 095 012	154 691
Repatriation			160 000		70 000	90 000
Administrative support	389 500			-208 176	168 856	12 468
	7 343 100	1 441	160 000	-875 473	6 371 909	257 159
DJIBOUTI						
Care and maintenance	2 439 800			81 463	2 521 263	
Repatriation	119 400	305 000			424 400	
Administrative support	188 500				135 233	53 267
	2 747 700	305 000		81 463	3 080 896	53 267
ETHIOPIA						
Care and maintenance	10 030 200			-500 000	9 529 124	1 076
Local settlement	4 259 200	250 000		-499 020	3 654 256	355 924
Administrative support	595 500			5 481	593 101	7 880
	14 884 900	250 000		-993 539	13 776 481	364 880
GABON						
Local settlement	139 200				127 360	11 840
GAMBIA						
Care and maintenance	283 800				279 800	4 000
GHANA						
Emergency assistance		296 147			296 147	
Care and maintenance	3 204 800			-166 782	2 408 018	630 000
Repatriation			40 000	-3 000	10 000	27 000
Administrative support	85 700			18 146	103 846	
	3 290 500	296 147	40 000	-151 636	2 818 011	657 000
GUINEA						
Care and maintenance	12 425 800			2 829 187	15 254 987	
Repatriation			160 000		160 000	
Administrative support	275 200			-26 773	224 474	23 953
	12 701 000		160 000	2 802 414	15 639 461	23 953
GUINEA BISSAU						
Care and maintenance	612 300			-62 500	541 630	8 170
KENYA						
Care and maintenance	26 424 000			1 830 945	28 108 844	146 101
Local settlement	450 400	14 724		37 200	502 324	
Resettlement	466 700			45 081	474 281	37 500
Repatriation	3 291 000			-1 787 500	1 250 000	253 500
Administrative support	1 364 000				1 336 717	27 283
	31 996 100	14 724		125 726	31 672 166	464 384
LESOTHO						
Care and maintenance	71 084				45 499	25 585

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
LIBERIA						
Care and maintenance	1 963 000			-400 000	1 563 000	
Repatriation			770 000		675 000	95 000
	1 963 000		770 000	-400 000	2 238 000	95 000
MALAWI						
Care and maintenance	16 222 400			-2 000 000	13 647 996	574 404
Administrative support	93 300				90 276	3 024
	16 315 700			-2 000 000	13 738 272	577 428
MALI						
Care and maintenance	297 400				223 050	74 350
Repatriation	75 000	5 000	1 478 000		1 245 335	312 665
	372 400	5 000	1 478 000		1 468 385	387 015
MOZAMBIQUE						
Care and maintenance	250 000			55 000	305 000	
Repatriation			5 000 000		5 000 000	
	250 000		5 000 000	55 000	5 305 000	
NAMIBIA						
Care and maintenance	494 500			102 278	596 778	
Administrative support	44 600				21 349	23 251
	539 100			102 278	618 127	23 251
NIGER						
Care and maintenance	109 500			62 500	172 000	
NIGERIA						
Care and maintenance	515 400			348 772	859 832	4 340
Local settlement	20 300			36 100	51 696	4 704
Repatriation			71 000		71 000	
Administrative support	54 500			60 999	115 499	
	590 200		71 000	445 871	1 098 027	9 044
RWANDA						
Care and maintenance	250 000			-187 500	62 500	
Local settlement	250 000			-249 999		1
	500 000			-437 499	62 500	1
SENEGAL						
Care and maintenance	1 527 300			-113 842	1 413 458	
Local settlement	1 078 300			85 042	1 155 817	7 525
Resettlement	15 400				7 633	7 767
Administrative support	436 400			-81 625	352 318	2 457
	3 057 400			-110 425	2 929 226	17 749
SIERRA LEONE						
Care and maintenance	840 500			8 937	849 437	
Repatriation		260 812	300 000	3 000	563 403	409
Administrative support	35 200				34 393	807
	875 700	260 812	300 000	11 937	1 447 233	1 216

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
SOMALIA						
Care and maintenance	50 000	10 000		7 500	67 158	342
SOUTH AFRICA						
Care and maintenance			285 390		150 000	135 390
Repatriation	580 000			207 744	787 744	
Administrative support	180 900				163 945	16 955
	760 900		285 390	207 744	1 101 689	152 345
SUDAN						
Care and maintenance	2 590 100			-264 070	2 321 870	4 160
Local settlement	7 394 900			512 800	7 898 946	8 754
Resettlement	223 700			34 100	247 838	9 962
Repatriation	78 100	3 030		95 580	176 666	44
Administrative support	775 200			-18 146	754 057	2 997
	11 062 000	3 030		360 264	11 399 377	25 917
SWAZILAND						
Care and maintenance	1 217 200			28 706	1 219 409	26 497
Local settlement	120 600			28 800	146 427	2 973
Administrative support	48 500				47 095	1 405
	1 386 300			57 506	1 412 931	30 875
TOGO						
Care and maintenance	73 000				73 000	
TRAINING-AFRICA						
Administrative support	185 100			284 320	424 418	45 002
UGANDA						
Care and maintenance	3 384 900	15 000		190 397	3 588 650	1 647
Local settlement	8 966 100	1 172 524		-106 250	10 014 729	17 645
Repatriation			966 000		847 562	118 438
Administrative support	319 900				311 582	8 318
	12 670 900	1 187 524	966 000	84 147	14 762 523	146 048
UNITED REPUBLIC OF TANZANIA						
Care and maintenance	793 221			111 906	845 731	59 396
Local settlement	161 879	5 335			162 250	4 964
Repatriation	438 200		332 600	16 766	654 966	132 600
Administrative support	108 800			26 773	135 573	
	1 502 100	5 335	332 600	155 445	1 798 520	196 960
WEST AFRICA						
Resettlement	14 000				14 000	
Repatriation	51 500			36 000	87 500	
	65 600			36 000	101 500	

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
ZAIRE						
Care and maintenance	3 933 100	43 367		-926 684	2 862 706	187 077
Local settlement	2 204 650			63 134	2 267 782	2
Repatriation			414 424		414 402	22
Administrative support	297 500				215 326	82 174
	6 435 250	43 367	414 424	-863 550	5 760 216	269 275
ZAMBIA						
Care and maintenance	1 254 000	36 781		18 409	1 290 786	18 404
Local settlement	1 252 500	167 700		-226 500	1 026 000	167 700
Repatriation	24 400		157 100	-800	123 152	57 548
Administrative support	276 500			-61 000	202 934	12 566
	2 807 400	204 481	157 100	-269 891	2 642 872	256 218
ZIMBABWE						
Care and maintenance	3 054 900			76 443	2 617 824	513 519
Administrative support	39 900				35 957	3 943
	3 094 800			76 443	2 653 781	517 462
Total, Africa	148 735 365	3 105 124	12 134 514	-958 743	157 344 327	5 671 933
Asia and Oceania						
AUSTRALIA						
Care and maintenance	683 900				681 155	2 745
Administrative support	116 200			8 240	116 512	7 928
	800 100			8 240	797 667	10 673
BANGLADESH						
Care and maintenance	14 326 300	281 108		445 247	13 567 921	1 484 734
Administrative support	372 000				331 319	40 681
	14 698 300	281 108		445 247	13 899 240	1 525 415
CAMBODIA						
Repatriation			768 000		768 000	
CHINA						
Care and maintenance	177 100				170 000	7 100
Local settlement	2 212 000				2 202 665	9 335
Administrative support	133 800				133 163	637
	2 522 900				2 505 828	17 072
HONG KONG						
Care and maintenance	2 443 500			78 637	2 489 842	32 295
Resettlement	280 500				275 050	5 450
Administrative support	321 100				271 025	50 075
	3 045 100			78 637	3 035 917	87 820

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
INDIA						
Care and maintenance	4 930 160			22 460	4 280 156	672 464
Repatriation	332 200			-200 000	72 900	59 300
Administrative support	110 600			1 789	112 389	
	5 372 960			-175 751	4 465 445	731 764
INDONESIA						
Care and maintenance	451 400			-5 723	445 677	
Administrative support	35 000			4 071	39 071	
	486 400			-1 652	484 748	
JAPAN						
Care and maintenance	3 161 400			-1 637	3 149 103	10 660
Administrative support	608 800			7 216	605 316	10 700
	3 770 200			5 579	3 754 419	21 360
MALAYSIA						
Care and maintenance	542 800			-45 233	497 567	
Administrative support	140 300				135 083	5 217
	683 100			-45 233	632 650	5 217
NEPAL						
Care and maintenance	6 702 500	62 545		-30 938	6 267 452	466 655
Administrative support	135 000			8 408	143 408	
	6 837 500	62 545		-22 530	6 410 860	466 655
OTHER COUNTRIES IN ASIA						
Resettlement	1 059 600	21 868			774 954	306 514
PAPUA NEW GUINEA						
Local settlement	919 800	593		25 563	897 852	48 104
Repatriation	21 900	35 537		863	47 500	10 800
	941 700	36 130		26 426	945 352	58 904
PHILIPPINES						
Care and maintenance	770 800	5 182		222 030	998 012	
Resettlement	1 046 100			-43 530	993 129	9 441
Administrative support	55 000				50 360	4 640
	1 871 900	5 182		178 500	2 041 501	14 081
SINGAPORE						
Care and maintenance	286 000			2 361	288 361	
Administrative support	79 300				60 637	18 663
	365 300			2 361	348 998	18 663
SRI LANKA						
Care and maintenance	30 700			-300	26 808	3 592

Project by region and country/area	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
THAILAND						
Care and maintenance	9 038 900			-1 016 185	7 454 116	568 599
Resettlement	337 300			-18 083	300 232	18 985
Administrative support	412 000				408 309	3 691
	9 788 200			-1 034 268	8 162 657	591 275
TRAINING-ASIA						
Administrative support	202 000			-29 724	135 979	36 297
VIET NAM						
Local settlement	350 000				347 400	2 600
Resettlement	20 000			-10 000	2 000	8 000
	370 000			-10 000	349 400	10 600
Total, Asia and Oceania	52 845 960	406 833	768 000	-574 468	49 540 423	3 905 902
Europe						
ALBANIA						
Care and maintenance	236 700				207 073	29 627
ARMENIA						
Care and maintenance	3 907 600			-86 283	3 821 317	
Administrative support	139 300			-19 014	114 439	5 847
	4 046 900			-105 297	3 935 756	5 847
AUSTRIA						
Care and maintenance	440 200				412 890	27 310
Local settlement	683 300			66 455	749 755	
Administrative support	240 600			31 018	270 040	1 578
	1 364 100			97 473	1 432 685	28 888
BELGIUM						
Local settlement	1 154 300			-135 055	1 009 238	10 007
Administrative support	329 300			-44 500	282 121	2 679
	1 483 600			-179 555	1 291 359	12 686
BULGARIA						
Care and maintenance	173 500				120 535	52 965
Local settlement	225 000				149 590	75 410
Administrative support	14 900			-733	13 969	198
	413 400			-733	284 094	128 573
CZECH REPUBLIC						
Care and maintenance	234 800			-60 124	174 676	
Local settlement	231 500			4 071	212 472	23 099
Administrative support	39 000			-10 613	26 262	2 125
	505 300			-66 666	413 410	25 224

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
FRANCE						
Local settlement	1 511 500			-145 038	1 301 662	64 800
Repatriation	160 300			7 000	160 416	6 884
Administrative support	172 600			-37 737	132 751	2 112
	1 844 400			-175 775	1 594 829	73 796
GEORGIA						
Repatriation			888 210		888 197	13
GERMANY						
Local settlement	2 152 600				2 040 783	111 817
Administrative support	327 200				315 764	11 436
	2 479 800				2 356 547	123 253
GREECE						
Care and maintenance	1 716 700	63 000		-87 105	1 594 636	97 959
Administrative support	113 000			-24 275	84 335	4 390
	1 829 700	63 000		-111 380	1 678 971	102 349
HUNGARY						
Care and maintenance	54 400		268 400	-33 525	265 078	24 197
Local settlement	240 300			32 350	272 650	
Administrative support	47 800			458	48 258	
	342 500		268 400	-717	585 986	24 197
IRELAND						
Local settlement	29 100				28 715	385
ITALY						
Care and maintenance	362 200			-14 450	340 090	7 660
Local settlement	1 571 200			12 650	1 565 396	18 454
Administrative support	472 600			-17 829	446 149	8 622
	2 406 000			-19 629	2 351 635	34 736
MALTA						
Care and maintenance	298 500	221 220			519 720	
NETHERLANDS						
Local settlement	189 100			7 835	196 935	
NEWLY INDEPENDENT STATES						
Care and maintenance	750 000				750 000	
OTHER COUNTRIES IN EUROPE						
Care and maintenance	338 600		-50 000	-55 000	117 078	116 522
POLAND						
Care and maintenance	200 400				174 639	25 761
Local settlement	254 400			-25 700	206 754	21 946
Administrative support	22 100			1 031	23 131	
	476 900			-24 669	404 524	47 707

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
PORTUGAL						
Local settlement	655 600			-200 000	431 223	24 377
Administrative support	34 600				34 371	229
	690 200			-200 000	465 594	24 606
ROMANIA						
Care and maintenance	472 300			-20 371	406 113	45 816
Administrative support	26 400				21 228	5 172
	498 700			-20 371	427 341	50 988
RUSSIAN FEDERATION						
Care and maintenance	4 414 200	1 436 505		1 194 579	7 045 284	
Administrative support	328 700			38 134	366 834	
	4 742 900	1 436 505		1 232 713	7 412 118	
SLOVAKIA						
Care and maintenance	162 100			20 500	169 058	13 542
Local settlement	46 100			18 700	55 037	9 763
Administrative support	34 500			-13 860	12 888	7 752
	242 700			25 340	236 983	31 057
SPAIN						
Local settlement	741 900			-69 266	667 405	5 229
Administrative support	67 000				65 372	1 628
	808 900			-69 266	732 777	6 857
SWEDEN						
Local settlement	906 500			-125 646	762 679	18 175
Administrative support	103 000			7 235	97 076	13 159
	1 009 500			-118 411	859 755	31 334
SWITZERLAND						
Local settlement	667 200			80 300	729 268	18 232
TRAINING-EUROPE						
Administrative support	63 500			284 048	347 548	
TURKEY						
Care and maintenance	2 491 100			-290 750	2 021 012	179 338
Resettlement	408 800			8 637	403 274	14 163
Administrative support	139 200			9 105	148 305	
	3 039 100			-273 008	2 572 591	193 501
UNITED KINGDOM						
Local settlement	1 391 400			-26 800	1 360 954	3 646
Repatriation	150 000				150 000	
Administrative support	146 300				145 677	623
	1 687 700			-26 800	1 656 631	4 269

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
YUGOSLAVIA						
Care and maintenance	195 900				195 900	
Resettlement	29 200			-19 200	7 300	2 700
	225 100			-19 200	203 200	2 700
Total, Europe	32 710 100	1 720 725	1 106 610	261 232	34 681 320	1 117 347
Americas						
ARGENTINA						
Local settlement	1 359 200				1 296 275	62 925
Repatriation	160 100			98 250	216 103	42 247
Administrative support	224 400			-14 185	198 659	11 556
	1 743 700			84 065	1 711 037	116 728
BELIZE						
Local settlement	1 001 300			26 975	1 028 275	
Administrative support	37 300				27 165	10 135
	1 038 600			26 975	1 055 440	10 135
BOLIVIA						
Care and maintenance	166 200				166 200	
BRAZIL						
Care and maintenance	1 298 500	366 200		-35 075	1 602 711	26 914
Administrative support	74 600				65 499	9 101
	1 373 100	366 200		-35 075	1 668 210	36 015
CANADA						
Local settlement	1 002 500			-140 264	851 080	11 156
Administrative support	84 600			2 924	83 518	4 006
	1 087 100			-137 340	934 598	15 162
CHILE						
Care and maintenance	315 100				301 057	14 043
Repatriation			160 000		101 784	58 216
Administrative support	59 300				51 404	7 896
	374 400		160 000		454 245	80 155
COLOMBIA						
Care and maintenance	35 400			6 500	41 890	10
COSTA RICA						
Local settlement	1 458 600				1 409 566	49 034
Administrative support	206 900				194 635	12 265
	1 665 500				1 604 201	61 299
CUBA						
Care and maintenance	50 000	165 581		175 419	390 979	21

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
DOMINICAN REPUBLIC						
Local settlement	926 200			-60 700	797 462	68 038
Repatriation			108 000		108 000	
Administrative support	51 300				42 213	9 087
	977 500		108 000	-60 700	947 675	77 125
ECUADOR						
Care and maintenance	78 500			6 105	84 605	
GUATEMALA						
Local settlement			79 000		67 400	11 600
Repatriation	49 600		8 900	-15 000	38 400	5 100
	49 600		87 900	-15 000	105 800	16 700
HAITI						
Repatriation	148 600		22 750		115 519	55 831
HONDURAS						
Repatriation	110 800				69 605	41 195
LATIN AMERICA, NORTH-WESTERN						
Care and maintenance	20 000			-9 905	7 000	3 095
Repatriation	244 400				239 785	4 615
	264 400			-9 905	246 785	7 710
LATIN AMERICA, NORTHERN						
Local settlement	483 900			-31 300	289 045	163 555
Repatriation	779 605	223 800		-212 500	675 905	115 000
	1 263 505	223 800		-243 800	964 950	278 555
LATIN AMERICA, SOUTHERN						
Repatriation	30 000	76 345		37	79 082	27 300
MEXICO						
Care and maintenance	1 995 200			37 300	1 987 995	44 505
Local settlement	3 933 300			-4 744	3 915 899	12 657
Repatriation	247 100			-129 800	116 240	1 060
Administrative support	362 300				354 561	7 739
	6 537 900			-97 244	6 374 695	65 961
NICARAGUA						
Local settlement	103 400				59 067	44 333
PANAMA						
Local settlement	165 200			-2 700	162 500	
PARAGUAY						
Care and maintenance	13 400				13 400	
PERU						
Care and maintenance	70 400				70 400	

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
TRAINING-LATIN AMERICA						
Administrative support	232 600			-27 913	134 480	70 207
UNITED STATES						
Local settlement	2 242 100			-448 081	1 703 329	90 690
Administrative support	412 800			-31 019	352 908	28 873
	2 654 900			-479 100	2 056 237	119 563
URUGUAY						
Care and maintenance	89 300				89 300	
VENEZUELA						
Care and maintenance	941 000			-2 700	825 784	112 516
Administrative support	114 000				96 061	17 939
	1 055 000			-2 700	921 845	130 455
Total, Americas	21 379 005	831 926	378 650	-812 376	20 522 745	1 254 460
South-west Asia, North Africa and the Middle East						
AFGHANISTAN						
Care and maintenance	1 202 000				1 001 465	200 535
Repatriation			650 000		181 053	468 947
	1 202 000		650 000		1 182 518	669 482
ALGERIA						
Care and maintenance	5 453 300		-5 300	-24 400	5 244 664	178 936
Administrative support	57 500				37 287	20 213
	5 510 800		-5 300	-24 400	5 281 951	199 149
CENTRAL ASIAN REPUBLICS						
Repatriation			1 500 000		1 500 000	
CYPRUS						
Care and maintenance	61 200			-13 400	44 475	3 325
EGYPT						
Care and maintenance	1 979 600			-9 346	1 924 761	45 493
Local settlement	61 300			11 600	72 900	
Resettlement	29 900				20 000	9 900
Administrative support	139 400			5 459	144 859	
	2 210 200			7 713	2 162 520	55 393
IRAN, ISLAMIC REPUBLIC OF						
Care and maintenance	543 700				440 820	102 880
Local settlement	10 806 300				9 533 327	1 272 973
Administrative support	448 200				419 638	28 562
	11 798 200				10 393 785	1 404 415

Project by region and country/area	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
IRAQ						
Care and maintenance	1 506 200		-56 000	-101 567	1 290 792	57 841
Resettlement	117 400		-6 200		32 500	78 700
Repatriation	284 500				82 265	202 235
Administrative support	427 400			-144 816	270 342	12 242
	2 335 500		-62 200	-246 383	1 675 899	351 018
JORDAN						
Care and maintenance	901 800	15 900		47 008	964 464	244
Administrative support	38 900				38 575	325
	940 700	15 900		47 008	1 003 039	569
LEBANON						
Care and maintenance	32 600	10 000			42 600	
Local settlement	500 200			-17 455	444 688	38 057
Resettlement	18 200				18 200	
Repatriation			84 490		14 075	70 415
Administrative support	72 600				64 040	8 560
	623 600	10 000	84 490	-17 455	583 603	117 032
LIBYAN ARAB JAMAHIRIYA						
Care and maintenance	1 026 200			2 570	1 028 770	
Repatriation	39 500				39 500	
	1 065 700			2 570	1 068 270	
MAURITANIA						
Care and maintenance	4 477 100				4 333 877	143 223
Administrative support	157 700			-44 496	113 204	
	4 634 800			-44 496	4 447 081	143 223
MIDDLE EAST						
Care and maintenance	734 700		-9 523	-1 577	632 837	90 763
Local settlement	367 100		-4 500	-4 000	291 726	66 874
Resettlement	10 800			-10 000	800	
Administrative support	81 900			-37 516	41 369	3 015
	1 194 500		-14 023	-53 093	966 732	160 652
MOROCCO						
Care and maintenance	104 200				104 200	
Local settlement	36 600				36 600	
	140 800				140 800	
PAKISTAN						
Care and maintenance	19 051 700	643 661		101 567	19 210 781	586 147
Administrative support	496 200			-50 265	417 474	28 461
	19 547 900	643 661		51 302	19 628 255	614 608

Project by region and country/area	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
SYRIAN ARAB REPUBLIC						
Care and maintenance	1 110 600		-3 577	-20 323	1 086 700	
Local settlement	18 400				10 000	8 400
Resettlement	16 900				2 064	14 836
Repatriation	350 000		-600	-193 200	57 763	98 437
	1 495 900		-4 177	-213 523	1 156 527	121 673
TRAINING, SOUTH-WEST ASIA						
Administrative support	139 000			52 284	183 007	8 277
TUNISIA						
Local settlement	79 000			24 400	101 885	1 515
YEMEN						
Care and maintenance	2 456 100	140 300		189 346	2 785 683	63
Repatriation	30 000				7 500	22 500
Administrative support	107 100			32 074	139 174	
	2 593 200	140 300		221 420	2 932 357	22 563
Total, South-West Asia, North Africa and the Middle East	55 573 000	809 861	2 148 790	-206 053	54 452 704	3 872 894
Overall						
Emergency assistance	398 900				368 900	
Programme reserve	9 490 930	-8 126 409				1 364 521
Care and maintenance	32 452 540		-475 690	2 324 000	34 086 944	213 906
Local settlement	4 369 000	701 940	-84 300	-33 592	4 664 543	288 505
Resettlement	1 035 000				1 011 450	23 550
Repatriation	20 716 000		-15 976 574		774 000	3 965 426
Administrative support	13 847 200	550 000	-550 000		13 750 416	96 784
Total overall	82 279 570	-6 874 469	-17 086 564	2 290 408	54 656 253	5 952 692
Total, annual programme	393 523 000		-550 000		371 197 772	21 775 228

Appropriations and expenditure under the Emergency Fund
as at 31 December 1994

(United States dollars)

	Appropriation	Transfer	Expenditure	Unobligated balance
BURKINA FASO		1 036 000	970 037	65 963
BURUNDI		300 000	300 000	
CÔTE D'IVOIRE		1 000 000	1 000 000	
ERITREA		457 000	446 780	10 220
GHANA		500 000	500 000	
UNITED REPUBLIC OF TANZANIA		4 000 000	4 000 000	
TOGO		658 200	658 200	
UGANDA		500 000	500 000	
ZAIRE		700 000	700 000	
Regional total		9 151 200	9 075 017	76 183
BANGLADESH		25 000	25 000	
CHINA		25 000	25 000	
MYANMAR		25 000	25 000	
Regional total		75 000	75 000	
RUSSIAN FEDERATION		500 000	500 000	
Regional total		500 000	500 000	
AFGHANISTAN		4 065 000	4 053 381	11 619
IRAQ		973 885	973 885	
Regional total		5 038 885	5 027 266	11 619
OVERALL ALLOCATION (VARIOUS)	25 000 000	14 765 085	4 822 374	5 412 541
Regional total	25 000 000	14 765 085	4 822 374	5 412 541
Total, Emergency Fund	25 000 000		19 499 657	5 500 343

SCHEDULE 4. Special programmes - funds allocated/available and expenditure as at 31 December 1994

(United States dollars)

Fund by country/area	Funds allocated	Expenditure	Unobligated balance
Education account			
Algeria	20 800	11 520	9 280
Argentina	17 500	17 360	140
Bangladesh	25 600	12 800	12 800
Benin	82 400	39 280	43 120
Botswana	80 200	54 740	25 460
Brazil	25 000	25 000	
Burkina Faso	32 870	32 870	
Burundi	123 447	123 447	
Cameroon	77 900	57 000	20 900
Central African Republic	73 700	54 410	19 290
Colombia	2 400	2 100	300
Congo	196 900	130 276	66 624
Costa Rica	11 400		11 400
Dominican Republic	3 600	2 400	1 200
Egypt	183 000	24 800	158 200
Ethiopia	75 150	64 820	10 330
Gabon	35 200	32 668	2 532
Ghana	80 800	75 565	5 235
Guinea	3 350	3 350	
Kenya	41 756	41 756	
Latin America, North-western	11 700	4 585	7 115
Latin America, southern	85 800	85 800	
Lebanon	18 500	4 575	13 925
Lesotho	82 000	58 633	23 367
Liberia	55 800	55 800	
Mali	51 700	42 270	9 430
Mexico	38 250	36 400	1 850
Morocco	48 300	37 670	10 630
Niger	42 400	14 695	27 705
Nigeria	50 400	50 400	
Overall allocation (various)	220 593	35 000	185 593
Pakistan	103 000	22 503	80 497
Papua New Guinea	22 034	22 034	
Rwanda	305 500		305 500
Senegal	228 000	86 960	141 040
Sierra Leone	36 300	36 300	

Fund by country/area	Funds allocated	Expenditure	Unobligated balance
Sudan	168 750	50 450	118 300
Swaziland	57 000	33 185	23 815
Syrian Arab Republic	22 600	3 000	19 600
Togo	36 300	4 825	31 475
Tunisia	20 000	10 300	9 700
Uganda	32 000	15 789	16 211
United Republic of Tanzania	49 500	42 025	7 475
Zaire	257 700	227 207	30 493
Zambia	50 500	39 413	11 087
Total	3 287 600	1 825 981	1 461 619
Staff housing			
Total	1 219 948	651 859	568 089
Income-generating activities			
Sale of public information materials	1 004 492	780 000	224 492
Direct-mail campaign	4 361 523 a/	3 568 805	792 718
Total	5 366 015	4 348 805	1 017 210

a/ After transfer of $1,579,000 as income to general programmes as shown in statement II.

SCHEDULE 5. Other special programmes - funds available and expenditure as at 31 December 1994

(United States dollars)

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Afghan repatriation programme				
AFGHANISTAN				
Repatriation assistance		5 436 156		
Administrative support		186 152		
	10 151 246	5 622 308		4 528 938
IRAN, ISLAMIC REPUBLIC OF				
Repatriation assistance		5 654 637		
Administrative support		9 540		
	7 647 357	5 664 177		1 983 180
OVERALL ALLOCATION (VARIOUS)				
Repatriation assistance		1 449 533		
Administrative support		1 010 102		
	3 049 658	2 459 635		590 023
PAKISTAN				
Repatriation assistance		1 992 087		
Administrative support		279 116		
	3 945 275	2 271 203		1 674 072
Programme total	24 793 536	16 017 323		8 776 213
Cambodian returnees				
CAMBODIA				
Repatriation assistance		1 868 114		
Administrative support		107 316		
	2 578 189	1 975 430		602 759
OVERALL ALLOCATION (VARIOUS)				
Repatriation assistance		268 209		
Administrative support		556 683		
	824 990	824 892		98
THAILAND				
Administrative support		47 645		
	92 779	47 645		45 134
Programme total	3 495 958	2 847 967		647 991

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Mozambican returnees				
MALAWI				
Repatriation assistance		4 686 000		
	4 693 794	4 686 000		7 794
MOZAMBIQUE				
Repatriation assistance		41 777 468		
Administrative support		1 697 844		
	50 986 454	43 475 312		7 511 142
OVERALL ALLOCATION (VARIOUS)				
Repatriation assistance		3 153 426		
Administrative support		2 623 799		
	5 982 918	5 777 225		205 693
SOUTH AFRICA				
Repatriation assistance		4 080 000		
	4 080 966	4 080 000		966
UNITED REPUBLIC OF TANZANIA				
Repatriation assistance		900 000		
	927 662	900 000		27 662
ZAMBIA				
Repatriation assistance		867 502		
	867 757	867 502		255
ZIMBABWE				
Repatriation assistance		7 390 841		
	7 390 873	7 390 841		32
Programme total	74 930 424	67 176 880		7 753 544
Emergency operation in the Horn of Africa				
DJIBOUTI				
Repatriation assistance		105 745		
Administrative support		10 603		
	251 995	116 348		135 647
ERITREA				
Repatriation assistance		3 181 584		
Administrative support		137 520		
	5 247 738	3 319 104		1 928 634
ETHIOPIA				
Repatriation assistance		1 426 889		
Administrative support		161 433		
	5 888 318	1 588 322		4 299 996

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
KENYA				
Repatriation assistance		7 810 756		
Administrative support		79 435		
	9 287 607	7 890 191		1 397 416
OVERALL ALLOCATION (VARIOUS)				
Repatriation assistance		2 609 184		
Administrative support		1 997 511		
	4 683 797	4 606 695		77 102
SOMALIA				
Repatriation assistance		4 580 020		
	5 591 639	4 580 020		1 011 619
SUDAN				
Repatriation assistance		2 320 607		
Administrative support		97 502		
	4 000 134	2 418 109		1 582 025
YEMEN				
Repatriation assistance		330 000		
	715 351	330 000		385 351
Programme total	35 666 579	24 848 789		10 817 790
Cyprus operation				
CYPRUS				
Care and maintenance		12 550 181		
Administrative support		165 332		
	23 111 418	12 715 513		10 395 905
Programme total	23 111 418	12 715 513		10 395 905
Comprehensive plan of action for Indo-Chinese refugees				
CHINA				
Repatriation assistance		9 243		
	116 710	9 243		107 467
HONG KONG				
Care and maintenance		9 497 401		
Repatriation assistance		1 982 711		
Administrative support		137 710		
	13 491 073	11 617 822		1 873 251

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
INDONESIA				
Care and maintenance		1 197 124		
Repatriation assistance		275 776		
	1 560 018	1 472 900		87 118
JAPAN				
Care and maintenance		978 059		
	1 810 214	978 059		832 155
LAO PEOPLE'S DEMOCRATIC REPUBLIC				
Care and maintenance		4 384 775		
Administrative support		41 690		
	4 442 436	4 426 465		15 971
MALAYSIA				
Care and maintenance		2 364 614		
Repatriation assistance		90 626		
	3 058 523	2 455 240		603 283
OVERALL ALLOCATION (VARIOUS)				
Care and maintenance		3 063 243		
Repatriation assistance		5 625 150		
Administrative support		1 127 938		
	10 334 562	9 816 331		518 231
PHILIPPINES				
Care and maintenance		969 441		
Resettlement assistance		3 354 166		
Repatriation assistance		337 549		
	5 157 507	4 661 156		496 351
SINGAPORE				
Care and maintenance		235 960		
	236 627	235 960		667
THAILAND				
Care and maintenance		2 472 701		
Repatriation assistance		906 900		
	4 212 903	3 379 601		833 302
VIET NAM				
Care and maintenance		1 563 193		
Local settlement		8 856 086		
Repatriation assistance		1 278 807		
Administrative support		27 500		
	17 842 110	11 725 586		6 116 524
Programme total	62 262 683	50 778 363		11 484 320

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Humanitarian assistance to former Yugoslavia				
BOSNIA AND HERZEGOVINA				
Emergency relief assistance			1 822 507	
Care and maintenance		78 827 632	6 963 740	
Local settlement			8 939 542	
	107 793 704	78 827 632	17 725 789	11 240 283
BULGARIA				
Care and maintenance		36 517		
	50 000	36 517		13 483
CROATIA				
Care and maintenance		55 551 974	4 467 432	
Resettlement assistance		100 000	44 538	
	66 086 649	55 651 974	4 511 970	5 922 705
CZECH REPUBLIC				
Care and maintenance		134 791		
	137 836	134 791		3 045
HUNGARY				
Care and maintenance		2 406 475		
	2 407 089	2 406 475		614
ITALY				
Care and maintenance		703 500		
	987 511	703 500		284 011
OVERALL ALLOCATION (VARIOUS)				
Care and maintenance		6 365 213		
Administrative support		6 922 954		
	13 766 579	13 288 167		478 412
POLAND				
Care and maintenance		26 168		
	67 770	26 168		41 602
SLOVAKIA				
Care and maintenance		148 888		
	148 888	148 888		
SLOVENIA				
Care and maintenance		4 582 206		
	5 167 957	4 582 206		585 751
THE FORMER YUGOSLAV REPUBLIC				
Care and maintenance		3 302 173		
	3 330 073	3 302 173		27 900

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
TURKEY				
Care and maintenance		818 476		
	818 491	818 476		15
YUGOSLAVIA				
Emergency relief assistance		540 500		
Care and maintenance		57 908 450	167 222	
Resettlement assistance		65 000		
Administrative support		3 544 632		
	139 257 766	62 058 582	167 222	77 031 962
Programme total	340 020 313	221 985 549	22 404 981	95 629 783
Burundi and Rwanda emergency operation				
BURUNDI				
Emergency relief assistance		11 800 000	1 103 723	
Care and maintenance		187 284		
Repatriation assistance		7 300 000		
	20 585 641	19 287 284	1 103 723	194 634
OVERALL ALLOCATION (VARIOUS)				
Emergency relief assistance		88 267 875		
Administrative support		1 202 747		
	106 401 787	89 470 622		16 931 165
RWANDA				
Emergency relief assistance		29 666 075	99 173	
Administrative support		574 618		
	37 318 461	30 240 693	99 173	6 978 595
UGANDA				
Emergency relief assistance		100 000		
	100 000	100 000		
UNITED REPUBLIC OF TANZANIA				
Emergency relief assistance		43 567 902	463 134	
	45 419 157	43 567 902	463 134	1 388 121

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
ZAIRE				
Emergency relief assistance		54 129 266	1 683 112	
	56 039 372	54 129 266	1 683 112	226 994
Programme total	265 864 418	236 795 767	3 349 142	25 719 509
Angolan repatriation operation				
ANGOLA				
Repatriation assistance		3 016 800		
Administrative support		139 165		
	4 101 853	3 155 965		945 888
OVERALL ALLOCATION (VARIOUS)				
Repatriation assistance		258 132		
Administrative support		232 216		
	490 793	490 348		445
ZAIRE	214 655			214 655
Programme total	4 807 301	3 646 313		1 160 988
Repatriation to Liberia				
GUINEA				
Repatriation assistance		340 000		
	340 000	340 000		
LIBERIA				
Repatriation assistance		1 939 161		
Administrative support		281 790		
	2 354 495	2 220 951		133 544
NIGERIA				
Repatriation assistance		100 000		
	100 000	100 000		
OVERALL ALLOCATION (VARIOUS)				
Repatriation assistance		301 915		
Administrative support		300 115		
	602 700	602 030		670
Programme total	3 397 195	3 262 981		134 214

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Other trust funds				
AFGHANISTAN				
Care and maintenance			61 100	
	61 100		61 100	
ALGERIA				
Care and maintenance			2 487 082	
	10 282 878		2 487 082	7 795 796
ARMENIA				
Care and maintenance		230 553	240 537	
	637 609	230 553	240 537	166 519
AUSTRALIA				
Local settlement		215 377		
	215 377	215 377		
AZERBAIJAN				
Emergency relief assistance		6 255 660		
Administrative support		63 990		
	8 616 905	6 319 650		2 297 255
BANGLADESH				
Care and maintenance		2 100 000	65 262	
Repatriation assistance		1 900 000		
	6 957 820	4 000 000	65 262	2 892 558
BELGIUM				
Local settlement		60 263		
	148 690	60 263		88 427
BELIZE				
Local settlement		1 612 161		
	2 016 143	1 612 161		403 982
BENIN	136 818			136 818
BURUNDI				
Emergency relief assistance			198 000	
Care and maintenance			76 687	
	284 278		274 687	9 591
CAMBODIA				
Care and maintenance			24 633	
	25 856		24 633	1 223
CENTRAL ASIAN REPUBLICS				
Emergency relief assistance		6 707 002	872 158	
Administrative support		336 837		
	10 422 538	7 043 839	872 158	2 506 541

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
CHILE				
Repatriation assistance		8 216		
	8 216	8 216		
CONGO				
Care and maintenance			171 126	
	171 126		171 126	
COSTA RICA				
Local settlement		427 989		
	1 011 226	427 989		583 237
COTE D'IVOIRE				
Care and maintenance		64 232		
	66 196	64 232		1 964
CROATIA				
Care and maintenance		460 000		
	7 465 000	460 000		7 005 000
EL SALVADOR				
Local settlement		1 526 821		
Administrative support		38 451		
	1 804 508	1 565 272		239 236
ETHIOPIA				
Care and maintenance		243 114		
	243 114	243 114		
FRANCE				
Local settlement		318 505		
	552 486	318 505		233 981
GEORGIA				
Emergency relief assistance		4 239 060	906 736	
Repatriation assistance		300 000	163 098	
Administrative support		148 750		
	6 816 712	4 687 810	1 069 834	1 059 068
GHANA				
Care and maintenance			106 114	
	248 965		106 114	142 851
GUATEMALA				
Local settlement		1 488 968		
Repatriation assistance		4 650 000	253 365	
Administrative support		164 472		
	6 897 810	6 303 440	253 365	341 005
GUINEA				
Care and maintenance		57 012		
	64 275	57 012		7 263

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
HAITI				
Emergency relief assistance		819 527		
	1 084 691	819 527		265 164
HONDURAS	6 000			6 000
IRAN, ISLAMIC REPUBLIC OF				
Repatriation assistance		142 955		
	9 054 273	142 955		8 911 318
IRAQ				
Repatriation assistance		1 260 460		
	1 837 178	1 260 460		576 718
JAPAN	165 661			165 661
KENYA				
Care and maintenance		2 015 768		
	2 409 666	2 015 768		393 898
LATIN AMERICA, NORTH-WESTERN				
Care and maintenance		110 100		
	110 100	110 100		
LATIN AMERICA, NORTHERN				
Care and maintenance		717 772		
Local settlement		42 728		
	767 901	760 500		7 401
LATIN AMERICA, SOUTHERN				
Local settlement		612 248		
	612 248	612 248		
LIBERIA				
Emergency relief assistance		170 421		
	5 244 524	170 421		5 074 103
MALAWI				
Care and maintenance		553 758		
	2 438 019	553 758		1 884 261
MALAYSIA				
Care and maintenance		171 960		
	171 960	171 960		
MALI				
Care and maintenance			21 153	
	21 153		21 153	

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
MAURITANIA				
Care and maintenance		584 671	1 483 833	
	2 132 016	584 671	1 483 833	63 512
MEXICO				
Local settlement		2 888 208		
Repatriation assistance		2 048 000		
	5 414 520	4 936 208		478 312
MIDDLE EAST				
Care and maintenance		1 853 981		
Administrative support		92 743		
	2 339 962	1 946 724		393 238
MOROCCO				
Repatriation assistance		53 451		
Administrative support		50 644		
	135 637	104 095		31 542
MOZAMBIQUE				
Care and maintenance		544 218	54 778	
	1 106 027	544 218	54 778	507 031
MYANMAR				
Repatriation assistance		7 977 315		
Administrative support		249 359		
	10 712 043	8 226 674		2 485 369
NAMIBIA				
Care and maintenance		20 000		
	30 000	20 000		10 000
NEPAL				
Local settlement		200 000		
	348 751	200 000		148 751
NICARAGUA				
Local settlement		35 981		
	86 782	35 981		50 801
OVERALL ALLOCATION (VARIOUS)				
Emergency relief assistance		452 123		
Care and maintenance		1 709 749		
Local settlement		5 451 951		
Repatriation assistance		1 849 809		
Administrative support		9 819 394		
	43 529 361	19 283 026		24 246 335
PAKISTAN				
Care and maintenance		123 446		
	153 747	123 446		30 301

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
PERU	4 785			4 785
RUSSIAN FEDERATION				
Care and maintenance			47 945	
Local settlement		300 865		
	557 165	300 865	47 945	208 355
RWANDA	10 734			10 734
SOUTH AFRICA				
Local settlement		600 000		
Repatriation assistance		163 965		
	2 297 912	763 965		1 533 947
SPAIN				
Local settlement		46 633		
Administrative support		129 675		
	176 308	176 308		
SRI LANKA				
Repatriation assistance		4 951 664		
Administrative support		255 937		
	7 921 584	5 207 601		2 713 983
SUDAN				
Care and maintenance		6 840	507 851	
Local settlement		548 641		
	1 515 475	555 481	507 851	452 143
THAILAND				
Care and maintenance			1 753 323	
	1 753 323		1 753 323	
TURKEY				
Care and maintenance			13 699	
Repatriation assistance		380 000		
	1 375 584	380 000	13 699	981 885
UGANDA				
Care and maintenance		805 767		
Local settlement		620 899		
	1 646 745	1 426 666		220 079
UNITED REPUBLIC OF TANZANIA				
Emergency relief assistance			655 400	
Care and maintenance			26 138	
Local settlement		1 462 356		
	3 914 538	1 462 356	681 538	1 770 644

Fund by country/area	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
UNITED STATES				
Local settlement		139 367		
	194 478	139 367		55 111
WEST AFRICA				
Local settlement		168 780		
	168 780	168 780		
WESTERN SAHARA	23 382			23 382
YUGOSLAVIA	31 646			31 646
ZAIRE				
Emergency relief assistance		302 859	1 049 400	
Care and maintenance			3 331 254	
	6 838 822	302 859	4 380 654	2 155 309
ZAMBIA				
Care and maintenance			21 898	
Local settlement		1 379 310		
	1 452 173	1 379 310	21 898	50 965
ZIMBABWE				
Care and maintenance		312 004		
	1 415 250	312 004		1 103 246
Programme total	186 366 550	88 815 735	14 592 570	82 958 245
Grand total	1 024 716 375	728 891 180	40 346 693	255 478 502

SCHEDULE 6. Status of prior years' projects - obligations liquidated/ outstanding as at 31 December 1994

(United States dollars)

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Annual programme				
Afghanistan	4 058	848	3 210	
Algeria	2 881 834	1 515 027	1 000 837	365 970
Angola	5 326	39	5 287	
Argentina	43 980	10 815	33 165	
Australia	12 630	4 373	8 257	
Austria	42 919	24 464	18 455	
Bangladesh	2 278 787	1 058 595	1 220 192	
Belgium	62 989	40 592	22 397	
Belize	93 057	18 355	74 702	
Botswana	13 954	7 860	6 094	
Brazil	6 821	4 301	2 520	
Burkina Faso	34 503		34 503	
Burundi	345 838	254 366	91 472	
Cameroon	64 005	27 805	36 200	
Canada	5 020	13	5 007	
Central African Republic	323 935	224 293	99 642	
Chad	10 888	188	10 700	
Chile	5 135	838	4 297	
China	761 824	721 342	40 482	
Commonwealth of Independent States	626 945	446 439	180 506	
Congo	208 280	110 000	98 280	
Costa Rica	290 948	86 376	204 572	
Côte d'Ivoire	498 580	169 818	328 762	
Cuba	30 353	18 754	11 599	
Czech Republic	1 424	734	690	
Djibouti	416 525	316 515	100 010	
Dominican Republic	12 385	1 311	11 074	
Ecuador	10 988	10 000	988	
Egypt	26 583	6 628	19 955	
Ethiopia	3 848 543	872 930	2 937 038	38 575
France	266 364	127 458	138 906	
Gabon	39 476	20 811	18 665	
Germany	287 466	105 866	181 600	
Ghana	20 082	699	19 383	

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Greece	40 268	19 618	20 650	
Guatemala	8 724		8 724	
Guinea	2 236 587	1 532 474	704 113	
Guinea-Bissau	358 537	7 049	351 488	
Haiti	28 239	20 292	7 947	
Honduras	18 958	1 958	17 000	
Hong Kong	68 691	8 962	59 729	
Hungary	32 247	28 993	3 254	
India	294 196	105 940	188 256	
Indonesia	38 711	23 010	15 701	
Iran, Islamic Republic of	6 310 674	4 701 631	1 239 304	369 739
Iraq	465 533	196 551	268 982	
Italy	77 304	57 615	19 689	
Joint United Nations activities	166 576	137 313	29 263	
Japan	119 858	83 126	36 732	
Jordan	70 005	55 726	14 279	
Kenya	9 533 995	5 963 964	3 570 031	
Korea, Republic of	7 079		7 079	
Latin America, North-western	95 001	50 043	44 958	
Latin America, Northern	222 918	118 078	103 780	1 060
Latin America, Southern	10 129	10 129		
Lebanon	14 618	5 540	9 078	
Lesotho	6 864		6 864	
Liberia	1 310 957	333 993	976 964	
Libyan Arab Jamahiriya	23 102	2 837	20 265	
Malawi	2 768 114	2 701 143	66 971	
Malaysia	117 767	114 894	2 873	
Mali	142 639	69 612	73 027	
Malta	19 200	19 200		
Mauritania	909 762	271 472	491 096	147 194
Mexico	290 776	191 045	99 731	
Middle East	95 583	37 172	58 411	
Morocco	1 231		1 231	
Mozambique	3 013 376	2 998 075	15 301	
Myanmar	4 800	3 728	1 072	
Namibia	348 981	311 753	3 133	34 095
Nepal	751 511	288 824	462 687	
Netherlands	3 000	930	2 070	

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Newly Independent States	161 155	144 097	17 058	
Nicaragua	5 978		5 978	
Niger	932	932		
Nigeria	80 539	35 886	44 653	
Other countries in Asia	195 577	191 645	3 932	
Other countries in Europe	496 475	312 759	183 716	
Overall allocation (various)	3 853 686	2 732 240	1 121 446	
Pakistan	1 324 519	803 485	490 127	30 907
Panama	25 515		25 515	
Papua New Guinea	151 889	140 014	11 875	
Philippines	104	64	40	
Poland	13 044	1 833	11 211	
Portugal	224 610	134 302	90 308	
Romania	66 742	43 323	23 419	
Rwanda	225 825	156 284	69 541	
Senegal	242 699	108 498	134 201	
Sierra Leone	258 894	254 746	4 148	
Singapore	24 224	8 228	15 996	
Slovakia	8 148	5 909	2 239	
Somalia	6 078	1 355	4 723	
South Africa	92 972	31 429	61 543	
Spain	4 226	739	3 487	
Sri Lanka	729		729	
Sudan	1 694 262	995 448	696 698	2 116
Swaziland	167 767	10 900	156 867	
Sweden	45 712	19 737	25 975	
Switzerland	65 825	54 836	10 989	
Syrian Arab Republic	234 388	124 689	109 699	
Thailand	111 012	52 437	58 575	
Togo	2 049	297	1 752	
Turkey	43 867	19 067	24 800	
Uganda	2 121 927	1 276 756	812 944	32 227
United Kingdom	105 534	17 675	87 859	
United Republic of Tanzania	459 586	95 608	363 978	
United States	53 055	38 988	14 067	
Venezuela	17 090	16 710	380	
Viet Nam	28 683	9 353	19 330	
West Africa	49 760	3 841	45 919	

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Yemen	659 017	241 087	417 930	
Yugoslavia	43 958	9 684	34 274	
Zaire	1 580 577	1 051 683	528 894	
Zambia	353 130	201 940	151 190	
Zimbabwe	231 352	43 691	187 661	
Total	59 142 067	36 073 338	22 046 846	1 021 883
Emergency Fund				
Afghanistan	228 587	199 042	29 545	
Central African Republic	588 800	208 439	380 361	
Central Asian Republics	507 300	236 041		271 259
Commonwealth of Independent States	4 162		4 162	
Gambia	134 005	31 251	102 754	
Ghana	11 039	11 039		
Iran, Islamic Republic of	88 844	68 373	20 471	
Liberia	288 255	112 635	175 621	
Overall allocation (various)	2 997 287	2 930 477	66 810	
Rwanda	570 654	462 493	108 161	
Uganda	137 717	137 717		
United States	1 904		1 904	
Venezuela	7 660	1 711	5 949	
Viet Nam	296 000	296 000		
Yemen	105 357	37 744	67 613	
Zaire	125 315	125 315		
Zimbabwe	155 016	155 016		
Total	6 247 902	5 013 293	963 350	271 259
Education account				
Algeria	16 904	10 866	6 038	
Bangladesh	21 719	18 055	3 664	
Benin	60 015	22 350	37 665	
Burkina Faso	12 311	12 311		
Burundi	108 069	106 547	1 522	
Cameroon	55 739	27 905	27 834	
Central African Republic	63 426	57 805	5 621	
Congo	210 350	49 409	160 941	
Costa Rica	305		305	
Dominican Republic	15 527	2 400	13 127	

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Egypt	73 061	63 806	9 255	
Ethiopia	36 580	33 840		2 740
Gabon	54 819	12 327	42 492	
Ghana	39 593	18 292	21 301	
Guinea	2 657		2 657	
Latin America, North-western	7 561	4 062	3 499	
Lebanon	9 500	9 500		
Lesotho	41 985	15 825	26 160	
Liberia	49 982	48 524	1 458	
Mali	59 002	8 099	50 903	
Mexico	8 641		8 641	
Morocco	36 111	36 086	24	
Niger	43 067	12 255	30 812	
Nigeria	26 583	14 163	12 420	
Overall allocation (various)	57 974	21 697	36 277	
Pakistan	91 176	37 502	53 674	
Papua New Guinea	1 299		1 299	
Rwanda	191 880	29 045	162 835	
Senegal	91 481	34 276	57 205	
Sierra Leone	44 695	26 993	17 702	
Sudan	53 634	53 486	148	
Swaziland	26 569	11 649	14 920	
Syrian Arab Republic	22 500	10 500	12 000	
Togo	33 972	3 731	30 241	
Tunisia	20 000	9 615	10 385	
Uganda	8 995	8 995		
United Republic of Tanzania	21 255	21 255		
Zaire	334 231	255 048	79 183	
Zambia	12 111	11 642	469	
Total	2 065 278	1 119 861	942 677	2 740
Staff Housing Revolving Fund				
Overall allocation (various)	15 579	3 839	11 740	
Total	15 579	3 839	11 740	

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Afghan repatriation				
Afghanistan	1 295 064	1 041 813	253 251	
Iran, Islamic Republic of	53 513	22 846	30 667	
Overall allocation (various)	236 584	161 388	75 196	
Pakistan	431 389	111 995	319 394	
Total	2 016 550	1 338 042	678 508	
Cambodian returnees				
Cambodia	1 485 181	522 798	962 383	
Overall allocation (various)	187 410	167 850	19 560	
Thailand	43 404	6 549	36 855	
Total	1 715 995	697 197	1 018 798	
Mozambican returnees				
Malawi	1 010 611	243 148	767 463	
Mozambique	10 866 521	6 153 076	4 713 445	
Overall allocation (various)	2 611 374	1 271 437	1 339 937	
South Africa	126 839	67 280	59 559	
Swaziland	420 438	257 255	163 183	
United Republic of Tanzania	40 517	12 855	27 662	
Zambia	146 635	3 396	143 239	
Zimbabwe	470 992	326 269	144 723	
Total	15 693 927	8 334 716	7 359 211	
Emergency operation in the Horn of Africa				
Djibouti	827 935	501 341	9 052	317 542
Ethiopia	11 703 693	8 087 322	1 374 713	2 241 658
Kenya	2 100 879	1 727 203	373 676	
Overall allocation (various)	408 493	386 842	21 651	
Somalia	2 723 243	1 249 117	1 474 126	
Sudan	1 759 297	721 148	944 788	93 361
Total	19 523 540	12 672 973	4 198 006	2 652 561
Cyprus operation				
Cyprus	5 553 605	4 781 969	20 884	750 752
Total	5 553 605	4 781 969	20 884	750 752

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Comprehensive plan of action for Indo-Chinese refugees				
China	47 354	47 354		
Hong Kong	446 205	133 614	312 591	
Indonesia	213 698	157 348	56 350	
Japan	8 419	3 706	4 713	
Lao People's Democratic Republic	752 681	363 850	388 831	
Malaysia	82 125	31 496	50 629	
Overall allocation (various)	1 626 675	1 588 699	37 976	
Philippines	702 322	683 829	18 493	
Thailand	460 730	263 037	197 693	
Viet Nam	2 270 761	2 174 737	96 024	
Total	6 610 970	5 447 670	1 163 300	
Humanitarian assistance to former Yugoslavia				
Hungary	12 240	2 857	9 383	
Italy	558 397	274 830	283 567	
Overall allocation (various)	512 022	338 879	173 143	
Turkey	24 595	9 680	14 915	
Yugoslavia	247 737 182	152 407 110	52 958 177	42 371 895
Total	248 844 436	153 033 356	53 439 185	42 371 895
Burundi and Rwanda emergency operation				
Overall allocation (various)	5 450 000	5 450 000		
Rwanda	2 111 597	1 930 972	180 625	
United Republic of Tanzania	694 699	694 699		
Total	8 256 296	8 075 671	180 625	
Angolan repatriation				
Angola	1 791 772	1 150 603	641 169	
Overall allocation (various)	2 000	2 000		
Zaire	222 028	7 372	214 656	
Total	2 015 800	1 159 975	855 825	

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Other trust funds				
Algeria	2 884 806	2 611 701	249 771	23 334
Angola	8 070		8 070	
Argentina	20		20	
Armenia	4 287 899	3 502 439	72 035	713 425
Australia	67 674	13 973	53 701	
Azerbaijan	4 083 408	2 244 040	1 839 368	
Bangladesh	2 284 688	1 677 908	606 780	
Belgium	43 959	8 069	23 821	12 069
Belize	141 559	131 226	10 333	
Benin	605 607	531 382	74 225	
Burkina Faso	157 247	154 174	3 073	
Cambodia	2 115	892	1 223	
Cameroon	9 437	45	9 392	
Central African Republic	179 153	68 505		110 648
Central Asian Republics	7 555 952	4 614 639	2 941 313	
China	307 013	300 516	6 497	
Costa Rica	36 687	18 754	17 933	
Côte d'Ivoire	329 176	322 125	7 051	
Djibouti	210 556	147 537	63 019	
Egypt	11 551	7 299	4 252	
El Salvador	43 830	22 372	21 458	
Ethiopia	7 134 731	7 089 271	45 460	
Georgia	1 978 155	808 624	1 169 531	
Ghana	572 769	516 265	56 504	
Guatemala	281 718	61 553	220 165	
Guinea	360 176	343 088	17 088	
Honduras	1 506		1 506	
Hungary	1 371		1 371	
India	15 719	11 207	4 512	
Indonesia	4 919	599	4 320	
Iran, Islamic Republic of	1 884 493	238 403	1 145 432	500 658
Iraq	5 633 906	511 955		5 121 951
Italy	3 784		3 784	
Japan	80 962	66 816	14 146	
Kenya	6 690 202	1 955 230	342 112	4 392 860
Lao People's Democratic Republic	20 407	1 274	19 133	
Liberia	2 456 931	2 456 931		

Fund by country/area	Unliquidated obligations 1 January	Payments during 1994	Cancellations during 1994	Unliquidated obligations
Malawi	1 842 936	1 675 061	167 875	
Malaysia	248 040			248 040
Mauritania	2 193 210	2 176 205	17 005	
Mexico	263 847	203 541	60 306	
Middle East	4 407 589	160 772	4 246 817	
Morocco	41 810	31 217	10 593	
Mozambique	491 296	471 489	19 807	
Myanmar	155 940	146 887	9 053	
Nepal	22 862	1 138	21 724	
Nicaragua	22 548	3 499	19 049	
Nigeria	808	351	457	
Other countries in Europe	6 833	797	6 036	
Overall allocation (various)	1 822 130	1 038 716	783 414	
Pakistan	362 728	348 777	13 951	
Peru	14 379	12 784	1 595	
Philippines	7 912	649	7 263	
Rwanda	117 018	27 778	89 240	
Senegal	249 182	247 555	1 627	
Somalia	18 895 706		9 691 785	9 203 921
South Africa	307 783	238 934	68 849	
Spain	108 802	34 844	73 958	
Sri Lanka	1 524 015	1 183 345	340 670	
Sudan	2 142 133	1 939 556	163 478	39 099
Suriname	3 388		3 388	
Swaziland	105 449	102 807	2 642	
Thailand	2 780 059	2 015 832	764 227	
Turkey	2 983 925	193 885	2 790 040	
Uganda	569 219	424 440	59 886	84 893
Venezuela	2 411		2 411	
Viet Nam	1 420	902	518	
Western Sahara	16 755	8 373	8 382	
Yemen	2 200		2 200	
Zaire	3 086		3 086	
Zambia	315 926	303 157	12 769	
Zimbabwe	1 730 284	945 240	785 044	
Total	94 135 785	44 377 342	29 307 545	20 450 898
Grand total	471 837 730	282 129 242	122 186 500	67 521 988

SCHEDULE 7. Loans made to or on behalf of refugees

(United States dollars)

	For the year 1994	Cumulative to 31 December 1994	
Total loans made	-	16 362 777	
Adjustments			
Unused funds refunded by implementing agencies	-	(817 068)	
Transferred to the Refugee Committee established with the Austrian Ministry of Interior	-	(4 105 721)	
Exchange differences	234 641	6 043 786	
			17 483 774
Liquidations			
Repayments	(203 834)	(13 465 267)	
Write-offs/conversion into grants	-	(803 765)	
Agencies' collection fees and charges	(19 618)	(528 755)	
			(14 797 787)
Total loans outstanding as at 31 December 1994			2 685 987
Of which refundable upon receipt to implementing agencies for collection fees			(390 510)
Total loans refundable to UNHCR at 31 December 1994			2 295 477 a/

a/ Breakdown by source of funds:

Major aid programmes	2 294 933
Trust funds	544
	2 295 477

SCHEDULE 8. Investment of funds as at 31 December 1994

(United States dollars)

Banks	Period	Rate % p.a.	Maturity	Amount	Accrued interest
Notice deposit accounts					
The Chase Manhattan Bank, New York Debt-for-Development Coalition		4.60		688 816	
Deutsche Bank, Bonn DM 2,200,000	2 days	4.10		1 410 256	
Lloyds Bank, London £ 1,800,000	2 days	5-1/2		2 812 500	
Générale de Banque, Brussels XEU 25,000,000	2 days	5-1/8		30 525 031	
				35 436 603	
Deposit accounts					
Banca di Roma, Rome Lit 8,700,000,000	5 days	8	04.01.95	5 403 727	1 201
Istituto Bancario San Paolo di Torino, Turin	184 days	5.17	05.01.95	10 000 000	257 064
Bank of Montreal, London	7 days	6-3/8	06.01.95	10 000 000	1 771
ABN AMRO Bank, The Hague f 65,000,000	9 days	5	06.01.95	37 142 857	15 476
Christiania Bank, Oslo NKr 18,800,000	7 days	5.20	06.01.95	2 760 646	393
Svenska Handelsbanken, Stockholm SKr 46,000,000	10 days	7.40	09.01.95	6 092 715	1 252
Mitsubishi Bank, London	197 days	5-3/16	13.01.95	4 000 000	106 056
Unibank A/S, Copenhagen DKr 40,000,000	14 days	5.55	13.01.95	6 535 948	994
ANZ Bank, London	35 days	6	18.01.95	10 000 000	28 333
Den Danske Bank, Copenhagen DKr 40,000,000	31 days	5.70	19.01.95	6 535 948	12 418
Banque Worms, Paris F 12,000,000	31 days	5-11/16	19.01.95	2 234 637	4 236
Société Générale, London £ 3,500,000	31 days	5-15/16	19.01.95	5 468 750	10 675
Christiania Bank, Oslo NKr 5,000,000	31 days	5.10	30.01.95	734 214	103
Deutsche Girozentrale, Luxembourg	218 days	5.20	14.02.95	5 000 000	124 944
Sakura Bank, London	184 days	5-1/4	22.02.95	24 000 000	458 500
ABN AMRO Bank, Amsterdam	84 days	6-1/4	08.03.95	10 000 000	29 514
Christiania Bank, Oslo	173 days	5.42	14.03.95	10 000 000	150 556
Banque Paribas, Geneva	91 days	6-1/4	20.03.95	15 000 000	31 250
Skandinaviska Enskilda Banken, London	273 days	5-5/16	24.03.95	15 000 000	420 573
Mitsubishi Bank, London	274 days	5-3/8	11.04.95	7 000 000	180 809
Fuji Bank, London	278 days	5-1/2	14.06.95	10 000 000	172 639
Nordfinanz Bank, Zurich	365 days	5-3/4	07.09.95	10 000 000	183 681
				212 909 442	2 192 438
Securities					
Kommuninvest i Sverige	720 days	4.21	24.11.95	15 000 000	63 150
				15 000 000	63 150

SCHEDULE 9. Cash investments, 1990-1994

(Thousands of United States dollars)

	1990	1991	1992	1993	1994
Cash investments on 31 December					
Current accounts	7 412	15 048	18 630	25 484	20 239
48-hour accounts	25 258	37 977	50 827	83 512	35 437
Deposit accounts	131 417	229 603	293 023	256 903	227 909
	164 087	282 628	362 480	365 899	283 585
Average in hand during year					
In current accounts	10 250	14 922	31 829	47 937	33 593
Invested (Call and time deposits, Securities)	67 950	189 657	264 112	279 160	266 957
	78 200	204 579	295 941	327 097	300 550
Interest earned					
On current accounts	459	551	1 554	1 228	846
On invested funds	5 585	11 764	11 351	11 354	13 648
	6 044	12 315	12 905	12 582	14 494
Average rate of interest earned (per cent)					
On funds in hand and bank	7.73	6.02	4.36	3.85	4.82
On invested funds	8.22	6.20	4.30	4.07	5.11

SCHEDULE 10. Non-convertible currency holdings as at 31 December 1994

Country	Currency	Equivalent in United States dollars
Afghanistan	afghani	44 261.43
	Pakistan rupee	7 509.31
Algeria	dinar	40 697.24
Armenia	dram	102.56
Azerbaijan	manat	1 147.20
Bangladesh	taka	2 261.66
Burundi	franc	2 400.56
Chile	peso	150 607.23
Croatia	kuna	15 243.93
Czech Republic	koruna	44 106.45
Dominican Republic	peso	3 008.58
Egypt	pound	14 989.96
Ethiopia	birr	5 971.43
Georgia	rouble	2 519.19
	kupon	271.07
Ghana	cedi	249.71
Hungary	forint	188.50
Iran, Islamic Republic of	rial	112 420.75
Iraq	dinar	1 610 685.68
Jordan	dinar	10 280.85
Kenya	shilling	171 023.08
Malawi	kwacha	413 932.73
Mauritania	ouguiya	5 242.36
Mozambique	meticai	16 272.16
Nepal	rupee	13 218.80
Nigeria	naira	3 509.44
Pakistan	rupee	1 468.93
Philippines	peso	11 174.66
Romania	leu	1 679.73
Russian Federation	rouble	3 698.78
Rwanda	franc	52 134.08
Somalia	shilling	21.02
Sri Lanka	rupee	23 130.92
Sudan	pound	4 003.64
Tajikistan	rouble	5 276.27
Uganda	shilling	133 900.13
United Republic of Tanzania	shilling	303 688.40
Uzbekistan	som	1 149.97
Viet Nam	dong	1 960.46
Yemen	rial	3 273.69
Yugoslavia	New dinar	2 732.46
Zaire	zaire	49 665.35
	Burundi franc	7 993.70
Zambia	kwacha	549.06
Total		3 299 623.11

APPENDIX. Contributions to "other trust funds" as at 31 December 1994

(Breakdown by donor/purpose exceeding $500,000)

(United States dollars)

Country/donor/purpose	Cash	Kind	Total
AUSTRALIA			
Intergovernmental consultations	32 531		
Rohingya refugees - from Bangladesh to Burma	709 220		
	741 751		741 751
BELGIUM			
Junior Professional Officers Scheme (JPOS) and staff	555 274		
Intergovernmental consultations	50 000		
Environmental awareness	9 943		
Airlift, Burundi/Rwanda operation		76 687	
	615 217	76 687	691 904
CANADA			
JPOS and staff	477 156		
Intergovernmental consultations	15 619		
International Conference on Central American Refugees (CIREFCA) activities	620 992		
Repatriation from Bangladesh to Myanmar	1 136 364		
Refugees and displaced persons in Arm/Aze	182 482		
Refugee women victims of violence, Kenya	559 701		
Returnees and displaced persons in Georgia	364 964		
Returnees and displaced persons in Sri Lanka	434 783		
Relief to Bhutanese refugees in Nepal	72 993		
Refugees in affected areas of rehabilitation in Nepal	75 758		
	3 940 812		3 940 812
DENMARK			
JPOS and staff	1 005 014		
CIREFCA activities	213 996		
Guatemalan returnees	209 340		
Repatriation from Bangladesh to Myanmar	241 546		
Refugees/returnees and displaced persons in Tajikistan	594 866		
Returnees and displaced persons in Georgia	431 467		
Returnees and displaced persons in Sri Lanka	326 797		
	3 023 026		3 023 026
FINLAND			
JPOS and staff	119 263		
Intergovernmental consultations	15 619		
Guatemalan returnees	103 588		
Mass information programme in Russia	77 423		
Returnees and displaced persons in Sri Lanka	103 588		
Refugees/returnees and displaced persons in Tajikistan	312 253		
Returnees and displaced persons in Georgia	312 253		
Wood for Tajikistan		224 490	
	1 043 987	224 490	1 268 477

Country/donor/purpose	Cash	Kind	Total
FRANCE			
JPOS and staff	539 267		
Intergovernmental consultations	15 270		
Guatemalan returnees	175 131		
UNHCR office in Paris	552 486		
Repatriation from Bangladesh to Myanmar	87 566		
Returnees and displaced persons in Georgia	262 697		
Refugees and displaced persons in Azerbaijan	175 131		
	1 807 548		1 807 548
GERMANY			
JPOS and staff	290 475		
Intergovernmental consultations	15 619		
Scholarships for refugee students	2 172 729		
Improvements in refugee hosting areas, Uganda	231 214		
Vocational training, Guatemalan refugees	289 017		
Swamp rice development in Côte d'Ivoire and Guinea	115 896		
Vocational skills training, Mozambican refugees in Mozambique	507 031		
Environmental degradation prevention, Ethiopia	243 114		
Roads and forestry project, Malawi	316 203		
Teacher training and education, Zimbabwe	298 605		
Rural settlement, Masindi district, Uganda	286 760		
Refugees/returnees and displaced persons in Tajikistan	303 030		
Energy supply for refugee areas, Kenya	317 384		
	5 387 077		5 387 077
JAPAN			
JPOS and staff	1 106 550		
Joint shelter project, Croatia	7 000 000		
Returnees and displaced persons in Sri Lanka	650 000		
Refugees/returnees and displaced persons in Tajikistan	1 000 000		
Refugees and displaced persons in Azerbaijan	500 000		
Equipment for volcanic observation, Zaire	302 859		
Coordinator for environment	500 000		
	11 059 409		11 059 409
NETHERLANDS			
JPOS and staff	268 598		
Intergovernmental consultations	15 619		
UNHCR/NGO Partnership in Action (PARINAC) Conference	45 455		
Refugees/returnees and displaced persons in Tajikistan	1 025 974		
Repatriation from Bangladesh to Myanmar	140 449		
Refugees and displaced persons in Azerbaijan	571 429		
Returnees and displaced persons in Sri Lanka	295 858		
	2 363 382		2 363 382
NORWAY			
JPOS and staff	331 595		
Intergovernmental consultations	15 619		
PARINAC conference	150 000		
CIREFCA activities	594 753		
Guatemalan returnees	1 521 817		
Repatriation from Bangladesh to Myanmar	136 986		
Refugees and displaced persons in Azerbaijan	410 959		

Country/donor/purpose	Cash	Kind	Total
Refugees/returnees and displaced persons in Tajikistan	273 973		
Secondment of personnel in Guatemala		253 365	
Secondment of logistic/field officer, Mozambique		54 778	
Secondment of personnel in Turkey		13 699	
Secondment of personnel in Russia		47 945	
Secondment of personnel in Georgia		163 098	
Food for Bangladesh		65 262	
	3 435 702	598 147	4 033 849
RUSSIA			
Food for Burundi/Rwanda		410 000	
Food for Tajikistan		61 100	
Camp equipment for Burundi/Rwanda		200 000	
		671 100	671 100
SWEDEN			
JPOS and staff	568 456		
Intergovernmental consultations	15 619		
CIREFCA activities	777 202		
Refugees and displaced persons in Azerbaijan	892 556		
Returnees and displaced persons in Georgia	26 657		
Returnees and displaced persons in Sri Lanka	4 993		
Refugee women victims of violence in Kenya	125 000		
Procurement, new UNHCR premises	4 750 000		
Emergency aid in Liberia	267 463		
Repatriation from Bangladesh to Myanmar	534 927		
Water supply management for Burundi/Rwanda	2 103 787		
Coordinator for reintegration assistance	207 254		
Funds for unforeseen emergencies	1 790 770		
Service packages for Rwanda refugees, Zaire		2 597 403	
Wood and transportation for Tajikistan		647 668	
Wood and transportation for Georgia		906 736	
	12 064 684	4 151 807	16 216 491
SWITZERLAND			
Intergovernmental consultations	15 619		
CIREFCA activities	300 751		
Guatemalan returnees	378 788		
Mine awareness programme	11 652		
Refugees/returnees and displaced persons in Tajikistan	150 376		
Returnees and displaced persons in Sri Lanka	781 250		
Repatriation from Bangladesh to Myanmar	378 788		
Refugee training and education programme	98 485		
	2 115 709		2 115 709
UNITED KINGDOM			
Intergovernmental consultations	15 819		
CIREFCA activities	261 194		
Guatemalan returnees	111 940		
Repatriation from Bangladesh to Myanmar	1 119 403		
Returnees and displaced persons in Sri Lanka	763 759		
Refugees/returnees and displaced persons in Tajikistan	579 806		
Returnees and displaced persons in Georgia	466 361		
	3 318 282		3 318 282

Country/donor/purpose	Cash	Kind	Total
UNITED STATES OF AMERICA			
JPOS and staff	309 865		
Intergovernmental consultations	15 619		
CIREFCA activities	500 000		
PARINAC conference	200 000		
Guatemalan returnees	500 000		
Repatriation from Bangladesh to Myanmar	4 250 000		
Refugees/returnees and displaced persons in Tajikistan	4 554 000		
Haitian asylum seekers	2 000 000		
Returnees and displaced persons in Georgia	1 700 000		
Refugees and displaced persons in Azerbaijan	983 000		
Returnees and displaced persons in Sri Lanka	500 000		
Regional support unit for refugee children	200 000		
	15 712 484		15 712 484
EUROPEAN ECONOMIC COMMUNITY			
CIREFCA activities	2 171 736		
Guatemalan returnees	1 470 804		
Transport costs for food, Algeria	591		
Transport costs for food, Mauritania	648 183		
Emergency aid in Liberia	1 742		
Plastic sheeting for refugees in Sudan	7 491		
Refugees/returnees and displaced persons in Tajikistan	25 584		
Returnees and displaced persons in Sri Lanka	1 921 767		
Angolan and Zairian refugees in Zambia	1 430 275		
Transport costs for food, Armenia	50 960		
Food for refugees in El Salvador	2 616		
Refugee women victims of violence in Kenya	183 552		
Emergency relief for Sudanese refugees in Uganda	837 043		
Refugees and displaced persons in Azerbaijan	1 464 348		
Repatriation from Bangladesh to Myanmar	2 442 002		
Repatriation of South African exiles and refugees	198 206		
Food for Togolese refugees in Benin	8 292		
Food for refugees in Thailand		1 753 323	
Food for Sahrawi refugees in Algeria		1 506 783	
Food for Malians and Nigerians in Algeria		980 299	
Food for refugees in Armenia		240 537	
Food for Angolan refugees in Congo		171 126	
Food for Liberian refugees in Ghana		89 133	
Food for Mauritanian refugees in Mali		21 153	
Food for Malians in Mauritania		1 483 833	
Food for refugees in Sudan		507 851	
Food for refugees in Zaire		1 049 400	
Food for refugees in Tanzania		481 538	
Food for refugees in Burundi		198 000	
	12 865 192	8 482 976	21 348 168
IFAD			
Rehabilitation of refugee aff. areas, Tanzania	3 233 000		
	3 233 000		3 233 000
JAPAN COMMITTEE FOR REFUGEE RELIEF			
To be determined by donor	1 085 555		
	1 085 555		1 085 555

Country/donor/purpose	Cash	Kind	Total
SASAKAWA FOUNDATION			
Guatemalan returnees	1 000 000		
Cloth for Togolese refugees in Benin and Ghana		16 981	
	1 000 000	16 981	1 016 981
MISCELLANEOUS DONORS			
Contributions less than $500,000	2 180 333	370 382	2 550 715
Total, "other trust funds" per schedule 1	86 993 150	14 592 570	101 585 720